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Illinois Chamber of Commerce.

5 Steps in the Right Direction. [Tax Reform]

(1942)

Allie Time





123

TAX MODERNIZATION!



Reduce Taxes!

How?

Improve Administration of Taxes by Adopting the Five-Point Tax Program of The Illinois Chamber of Commerce

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336.2 IL672F

facts

★ All successful campaigns to improve government depend upon Facts!

III. HOUT DOVER

- ★ The basis for all movements to eliminate waste, extravagance and duplication is Facts!
- ★ The first need of the taxpayer is Facts!
- ★ Here are the Facts



The total war effort demands that every level of our government—federal, state and local—eliminate all nonessential activities.

Taxation is only a part of the complete program presented by the Illinois Chamber of Commerce. We are a statewide organization servicing all phases of our economic, civic and social life. Our organization provides a medium through which all citizens may act collectively on these matters of extreme importance to every person in the State of Illinois.

The Taxation Program presented herewith would reduce the nonessential expenditures in our state arising from our antiquated tax structure. This program should enlist the support of all men and women throughout the state—worker, farmer, educator and employer. We ask all to wholeheartedly join in this endeavor.

Those of us who will remain on the home front have an added responsibility to protect our democracy for those who are fighting on the battle front.

> HARRY J. NEUMILLER, President Illinois Chamber of Commerce

FOREWORD

It is the estimated amount of taxes to be collected by all governments in the United States in the fiscal year ending June 30, 1943. This means a tax for the coming fiscal year of about \$274 for every man, woman and child. That is about \$1,100 for the average family of husband, wife and two children.

Who is the Government? Each one of us. Each citizen is a part of the 161,000 governmental bodies in the United States. No one can escape his responsibility. He cannot say, "Let 'George' pay the taxes," because taxes are a part of the cost of every item you buy.

The Illinois Chamber of Commerce deems it a public duty, particularly in these times of very heavy taxes made unavoidable by the requirements of war, to submit a program of definite improvements in the revenue laws of the State of Illinois; to educate the general public on this subject; and to champion these proposed changes to the utmost of its power and influence. The five-point program which has been adopted by the Chamber relates wholly to improvements in the collec-

tion, administration, and the manner of expending public revenues. It is a matter of common knowledge that the Illinois revenue laws are in many respects very old and unsuited to present economic conditions; confused by many amendments and hundreds of judicial decisions; that the budgeting and auditing of tax money is woefully inadequate and deficient, as compared with our neighboring states.

If we are to avoid the bondage that Germany, Italy and Japan would impose upon us, we must win this war! In order to do so, we must eliminate every non-essential—defense and nondefense—expenditure by Government, whether federal, state or local.

For years the Illinois Chamber of Commerce has endeavored to find some means of reducing non-essential expenditures in our State. A Taxation Committee was appointed some years ago to undertake this task. The 5-point program herewith presented was eventually evolved. We realize that it is only a part of what needs to be corrected, but we prefer to limit our program for the present.

Every Senatorial District in the State is represented on the present Committee. The names of the personnel and staff of the Committee, as well as the officers and directors of the Chamber, appear on the closing pages of this booklet.

This booklet has been prepared under the direction of the Chairman of the State and Local Taxation Committee, with the cooperation and assistance of members of the committee, and others. We wish to especially acknowledge the splendid cooperation and assistance given us by the offices of The Secretary of State; Superintendent of Public Instruction; Illinois Tax Commission; Illinois Legislative Council; Legislative Reference Bureau; the Department of Finance; the Civic Federation of Chicago, and others.

The subject matter is supplemented by an illuminating appendix. We bespeak a careful study of this booklet.

We fear that the day is not far off when our system of self-government will have destroyed itself, if we do not immediately take all steps possible to correct the evils of tax administration within our midst.

Sthur Maiser

Chairman, State and Local Taxation Committee
Illinois Chamber of Commerce

THE FIVE-POINT TAX PROGRAM

of the

Illinois Chamber of Commerce

1. ELIMINATE TAX DELINQUENCY . . . Page 21

Wide-spread tax delinquency results in higher taxes on those who pay their tax bills promptly. Tax delinquency in Illinois is the direct result of confused and inadequate laws. It is estimated that a majority of the taxpayers in this State pay near 10%, or more, than their fair share of the tax burden because of the failure to collect much of the taxes that are extended on the rolls. Many cases of tax delinquency are not due to the inability of the individual to pay, but arise from the failure of many officials to insist on payment. By making adequate amendments to existing tax collection laws, delinquency can be reduced to a minimum. Taxes would then be lower for everyone.

There are no laws in Illinois requiring a uniform system of accounting for all tax levying bodies, and periodic auditing of public revenues and expenditures. Without such uniform accounting it is impossible to obtain accurate information concerning public revenues and expenditures. Without accurate information, the public cannot have a basis for wise decisions on questions of public finance. There are no laws requiring regular auditing of public accounts. Many public bodies have their accounts audited, but many do not. In the absence of regular and competent auditing of public accounts, waste and inefficiency are encouraged.

Every large business, and even many families, realize the importance of budgeting all expected expenditures, and living within the budget. The present law in Illinois with reference to budgeting the receipts and expenditures of public bodies is ineffective because the statute has no provisions for enforcement. Under the present law, budgeting is in practice voluntary. Under such a condition, the tax spending bodies, which need a budget most, are the least likely to adopt one. The present law should be amended so as to make it apply to all taxing bodies, except the larger local governmental units now controlled by separate acts; and mandatory provisions should be added so that it must be followed by all such public bodies, which raise money by taxation.

4. REVISE ASSESSMENT METHODS . . . Page 41

Under present laws there are many hundreds of township assessors in the State of Illinois, most of them making assessments according to a variety of individual ideas. This results in great inequalities. The State Tax Commission publishes an assessor's manual in a commendable effort to help the local assessors, but there is no law requiring them to follow the instructions of the Tax Commission,—nor indeed, is there any provision in the present laws requiring tax assessors to have any special qualifications for their duties. Glaring inequalities result. The laws on this subject should be revised so that assessments will be intelligently made on the basis of modern economic conditions.

5. REDUCE THE NUMBER OF LOCAL GOVERNMENTAL UNITS Page 55

Illinois has become notorious for having an astonishingly large number of governmental bodies having authority to levy taxes. It has far more tax levying bodies than any other state in the union. There are more than 15,000 small governmental units in Illinois which levy taxes every year. This is far more than in the State of New York; and more than the total of ten states east of Illinois. One result of having such a large number of tax levying bodies is that it is impossible for even the most enterprising and public-spirited taxpayer to attend the public meetings of the boards when they levy taxes which will eventually go on his tax bill. The right of the taxpayer to be present at board meetings when taxes are being imposed on him, is practically nullified when the number of such boards is so numerous that he cannot possibly attend all such meetings. The more tax levying bodies, the higher the total tax bill for everyone!



The Tax Burden

THE TAX BURDEN

OST people are uninformed on the subject of taxation, notwithstanding the fact that man has paid some form of taxes since the very beginning of organized government. Nevertheless, there is still a paucity of knowledge about taxation.

As early as 3400 B.C. the Pharaohs of Egypt exacted grain, poultry and livestock from the people, as taxes. In the present day, you are assessed in various ways to support your government. Many of you pay property taxes. Some of you pay income taxes. A great number of you pay other special taxes. If you do not directly pay any of these items do not be misled, for each and every one of you pays taxes indirectly, which simply means that many taxes imposed on business are included in the cost of the things you buy.

Just as traffic lights are necessary to cope with the problems of our auto-age, so have the other complexities of our industrial and commercial life necessitated their own brand of "Stop and Go" lights. Whether it is the National Labor Relations Board regulating a strike; the State Highway Department building a super-highway; or a County Farm Agent giving advice on crop-rotation, the problem is still the same. Your demands on government for a greater interest in public welfare have increased the cost of each level of your government, Federal, State and Local. Charts I and II illustrate this change, and its impact on the cost of government.

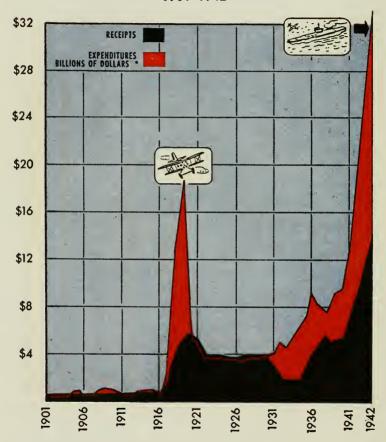
In 1901 the receipts of the Federal Government exceeded expenditures by \$63,000,000. After that date there was a slow, but gradual increase in expenses until 1917. Upon our entry into the First World War in 1917, and for the years 1918 and

1919, the expenditures were much greater than the receipts. During the period of 1920 to 1930, however, the revenue again exceeded government disbursements. Beginning with 1931 there was such an increase in expenses that since then Federal outgo has been almost twice as much as the Federal income. (See Chart I, and Table I in the Appendix)

For the fiscal year ended June 30, 1942, the receipts were \$13,047,094,000 and the expenditures were \$32,491,307,397. Table I of the Appendix shows the impact of the armament program. Federal revenue cannot keep pace with expenses. Unquestionably, our National Economy will be distorted by debt financing for generations to come.

Chart II illustrates the sharp increase in both income and disbursements of the State Government during the past decade and a half. In 1925, the expenditures of the State Government were approximately \$12,000,000 greater than the receipts. Since 1933, the receipts and expenditures have more than doubled. Except for deficiency appropriations, Illinois has operated on a "pay as you go" basis since 1933. The cost of the State Government, excluding trust fund and transfers, for 1942 was \$232,519,362. (See Table II of the Appendix for further details.) The Sixty-Second General Assembly, which adjourned June 30, 1941, passed biennial appropriation bills amounting to \$510,000,000 covering the two fiscal years 1942 and 1943. This is an all-time high in our State. This does not include an appropriation of over \$45,000,000 to cover deficiencies incurred in prior years. The "pay as you go" policy in our State finance is meaningless, as long as deficiency appropriations are tolerated. State governments, as well as individuals must learn to live within their budgets.

CHART I
FEDERAL RECEIPTS AND EXPENDITURES
1901–1942



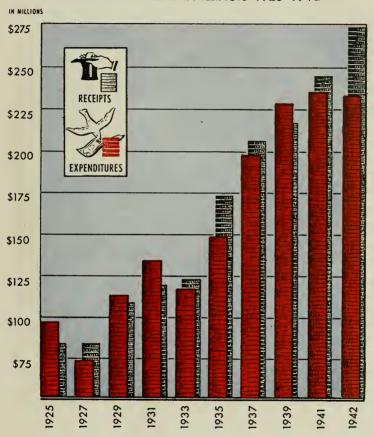
Further information is set forth in Table I of the Appendix

Source of data: Statistical Abstract of the United States and United States Treasury Reports.

CHART II

RECEIPTS AND EXPENDITURES OF

STATE GOVERNMENT IN ILLINOIS 1925–1942



Further information is set forth in Table II of Appendix Source of data: Reports of Auditor of Public Accounts and the Department of Finance. The same general trend prevails to a greater or less extent in most county and municipal governments.

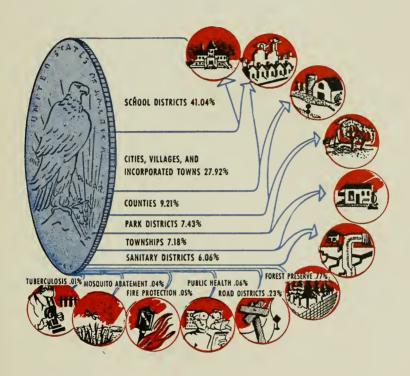
The Statutes of Illinois do not require local governmental units to have uniformity in accounting, or that they file a report of receipts and expenditures with a central office. Therefore, it is nearly impossible to ascertain the amount of money collected by some 15,000 taxing bodies in our State. The county clerk in each county, however, is required to submit a statement to the Illinois State Tax Commission tabulating the "assessments and taxes charged." From this data we are able to get a fairly accurate estimate of the tax revenue of local government.

Based on a statewide average, your local tax dollar in 1940 was distributed among the various local taxing units as follows: Schools, 41.04%; cities, villages and incorporated towns, 27.92%; counties, 9.21%; the balance going to the other branches of local government, as shown on Chart III.

There are many indirect and hidden taxes that each and every one of us pays, of which most of us are not aware. Chart IV lists only a few of the many things you buy. Most people are not aware of the great number of different types of taxes that are levied on the very necessities of life, and the amount of taxes which are added into their cost.

Let us consider six common commodities which are purchased by the average citizen. On a pair of shoes there are 126 different types of taxes; on a quart of milk, 78 taxes; on a wire fence, 191 taxes; on a bar of soap, 154 different taxes; on a dress, 125 taxes; and on a gallon of gasoline, 201 hidden taxes. (Frodel, A. C., "Nobody Escapes Taxes.") These are hidden taxes, but rest assured they are included in the cost of the goods that you buy.

CHART III HOW YOUR TAX DOLLAR IS SPENT IN LOCAL GOVERNMENT 1940



Source of data: "Property Tax Statistics for Illinois Local Governments No. 2."

CHART IV "HIDDEN TAXES"

Out of every \$1 spent for Shoes
Out of every \$1 spent for Women's Clothing10c is tax.
Out of every \$1 spent for Milk10c is tax.
Out of every \$1 spent for Electricity12c is tax.
Out of every \$1 spent for Furniture13c is tax.
Out of every \$1 spent for New Automobiles15c is tax.
Out of every \$1 spent for Bread
Out of every \$1 spent for Telephone Bills15c is tax.
Out of every \$1 spent for Sugar18c is tax.
Out of every \$1 spent for Rent25c is tax.
Out of every \$1 spent for Automobile Upkeep37c is tax.
Out of every \$1 spent for Cigarettes

The above taxes are based on the 1940 Revenue Act, and are higher now.

Source of data: Monsanto Magazine, May, 1940

THE TAX BURDEN

The lack of interest in taxation arises out of a lack of understanding of tax administration. The time is long past when there should be a clarification of our taxing procedures. The time is also long overdue when you should learn what your total tax bill really is. Your interest in taxation and costs of government will increase, when you add to the direct taxes you pay, the ever increasing hidden taxes.

So much for the general tax picture. Now let us examine some of the things that can be done to improve the administration of taxes and thereby reduce the cost of local government in Illinois.





Tax Delinquency

1

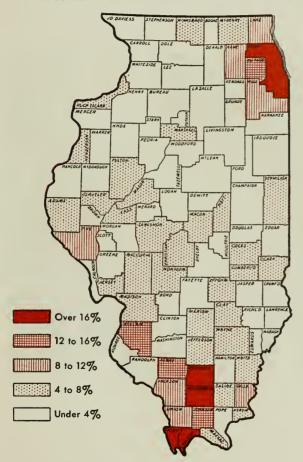
TAX DELINQUENCY

NE of the most important ways to improve the administration of taxes is to eliminate tax delinquency. You who pay your taxes promptly are carrying the burden of those taxpayers who do not make their payments on time. If some do not pay their taxes, the rest of us must pay them through increased rates the next year; and the rest of us must pay the cost of trying to collect them; and the rest of us must pay the interest on the money borrowed to be used to take the place of the unpaid taxes until more taxes are levied and collected. All taxing bodies have been forced to increase their tax levies to cover loss of taxes and cost of collection—some taxing districts more than others. This item runs as high as 33.7% in one county in Illinois. 33.7% additional burden is therefore necessary in that county in order that local government may function.

Chart V indicates that Cook County had a delinquency of approximately 22.8%. Alexander County, with 33.7% of its taxes uncollected, had the highest percentage of delinquency in the entire State. Delinquency for all counties is set forth in Table III of the Appendix.

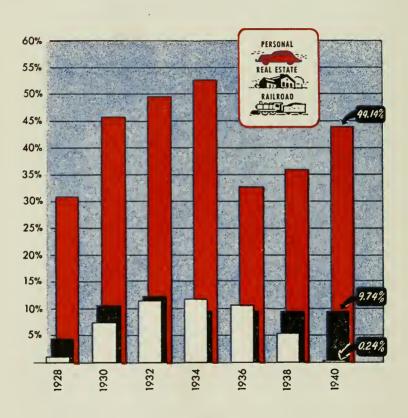
Tax delinquency became a more serious problem in Cook County in the early years of the depression as Chart VI graphically illustrates. It will be observed that the percentage of personal property taxes uncollected dropped in 1935,

CHART V
TAX DELINQUENCIES IN THE STATE OF ILLINOIS
1939 LEVY UNCOLLECTED AT THE CLOSE OF 1940



Further information is set forth in Table III of the Appendix Source of data: Barcus, Kindred & Co.

CHART VI
PER CENT OF 1928–1940 TAXES UNCOLLECTED
IN COOK COUNTY AS OF MARCH 31, 1942



Further information is set forth in Table IV of the Appendix Source of data: Civic Federation, Chicago, Illinois.

and 1936,—probably as a result of more healthy assessing procedures.

Real estate tax collections during the same period showed little variation. In the so-called blighted areas in Chicago there are a great many parcels of property which are delinquent, and it is questionable, in the minds of most authorities, whether any great proportion of these taxes will ever be paid. Many of these properties are not worth the taxes levied against them. In other portions of Cook County during the period of the "booming twenties," thousands of lots were plotted in the suburbs. Miles of sidewalks were constructed, and other improvements were made. Today, many of these areas are still vacant lots filled with weeds, undergrowth and broken sidewalks. The back taxes due on many such subdivisions are many times the actual value of the property.

Table IV of the Appendix shows a real estate delinquency in Cook County of approximately \$196,545,166; a personal property delinquency of \$300,885,839; and a railroad property delinquency of \$10,548,571; making a total delinquency of \$507,979,576. This huge delinquency contains hundreds of thousands of separate items. Many of these taxes can never be collected, and should be written off the books.

Judicial Reductions reduce the above amounts by \$136,-028,568; the Civic Federation recommends further Write-Offs, bringing total reductions to \$366,916,212. A large part of this total would have gone into the County Treasury if vigorous collection measures had been taken. After giving effect to these adjustments, the uncollected totals are: Real Estate \$83,305,963; Railroads \$1,588,847; Personal Property \$56,168,554; Total \$141,063,364.

In attacking the problem of real estate tax delinquencies,

the objective is to get properties back on a current tax-paying basis and keep them there, and at the same time realize maximum possible revenue from the delinquent taxes.

The chief weapon of the public in attacking this problem is the tax foreclosure process. Under this process the State's attorney is empowered to file tax foreclosure proceedings in the name of the People. The court orders a tax foreclosure sale at which bidding is open to the public. The owner is guaranteed a period of two years (by the Constitution) in which to redeem his property by paying the amount of the bid plus interest at 6% per annum. If the owner does not redeem within the two-year period, the successful bidder can perfect title.

This tax foreclosure law has major weaknesses. First, a bidder other than the owner of the property has considerable legal expense to insure that all steps necessary to a valid foreclosure have been taken, and for an appraisal to determine how much he can safely bid. An early redemption by the owner at the rate of 6% per annum would not compensate the outside bidder for his costs. Consequently, in practice there very seldom is an outside bidder. In the absence of a competing bidder, foreclosure ceases to be a real weapon for collection of taxes.

Second, the tax foreclosure process is a great expense to the county and, on unimproved and uneconomic properties, the proceeds of the sale may not cover the cost. There is not, at the present time, any method other than foreclosure to deal effectively with this class of properties.

It is the consensus of opinion of tax experts that the following remedies are needed to eliminate the above-mentioned weaknesses in present laws:

- (1) Legislation to increase the interest which must be paid for redemption of property from tax foreclosure sale, from the present 6% per annum to a rate sufficient, at least, to compensate an outside bidder for necessary expenses.
- (2) Legislation to clarify the right of the county to bid at tax foreclosure sales; to perfect title after the two-year redemption period; and to dispose thereafter of the property through sale.
- (3) Legislation to provide for an auction sale by the county collector to the highest bidder for cash, subject to confirmation by the county court, of tax delinquent vacant and unimproved properties, giving to the successful bidder the right to perfect title by a foreclosure action. Any of these properties not restored to the active tax rolls by this type of cheap "scavenger" sale, could then be attacked by foreclosure.

To prevent future tax delinquency in counties throughout the state, the present Collector's Tax Sale Law needs strengthening. Under this law, the county collector annually offers for sale taxes unpaid after the penalty date. The successful bidder is the one who bids the principal amount of taxes due, plus the lowest penalty rate. (The maximum rate under the law is 12% for the first six months, and larger amounts thereafter.) If there is no bidder, the property is forfeited to the state.

The weakness of the present Collector's Tax Sale Law is that the tax buyer purchases only a lien which is nothing more than a cloud on the title. He cannot obtain possession or a merchantable title. To strengthen this law, there is needed:

(1) Legislation to abolish the rule that when a part of the real estate tax for which a sale is made is shown to be illegal,

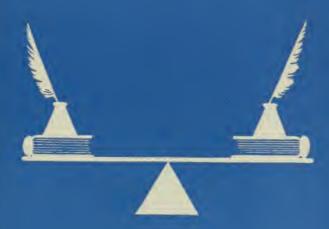
the illegal portion of the tax renders the judgment and sale void, even though practically all of the tax is legal.

- (2) Legislation to provide that tax objections must be raised at the earliest opportunity and not thereafter, and shall not suffice as a ground for setting aside a tax deed.
- (3) Legislation to provide that in the event a tax deed is invalid as a conveyance of title, the lien of the tax is transferred to the buyer, with the right to foreclose the same within a two-year period after securing the tax deed.

Personal property taxes rapidly become uncollectible after delinquency date. The Civic Federation estimates that only \$56,168,554 of the \$300,885,839 of personal property taxes delinquent in Cook County is collectible. Attention should be given to collection of personal property taxes as soon as they become due and payable. Legislation is needed to strengthen provisions for the distraint and sale of personal property for non-payment of taxes; provide adequate penalties for non-compliance by public officials; and provide adequate protection for collection officials against possible personal liability arising from performance of their duty.

There are also two general legislative measures necessary to establish a better tax collection procedure: (1) To improve delinquent tax records, both real and personal; (2) To compel the county collector to mail out the tax bills. (This is not the practice in many counties.)

The problem of tax delinquency will continue in counties where it now exists, and may arise in any county at any time, unless corrective legislation is adopted. The suggestions made herein will establish a tax collection procedure which can be effectively administered. The elimination of tax delinquency would mean a large saving.



Accounting and Auditing

2

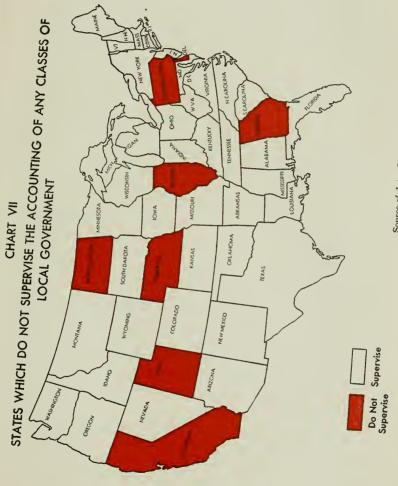
ACCOUNTING AND AUDITING

UNIFORM system of accounting is most essential to the administration of good government. It makes possible a comparison of expenditures. The tax extensions now reported by the County Clerk to the Tax Commission are of little comparable value. The only taxing units which now have uniformity in their accounts are the school districts. The motor fuel tax and relief money allocated by the State must also be accounted for on prescribed forms.

It is difficult for our public officials to do a good job with the inadequate guidance the law now provides. For example, the County Treasurer is required to keep merely a set of "proper accounts"; the township supervisor is required to have a "just and true account of all receipts and expenditures;" and the city or village treasurer is required to have only a "warrant register."

Prior to 1941 no attempts were ever made to aid municipal officials in communities of less than five thousand population, with the administration of their fiscal affairs. Schools for such municipal officers were founded in 1941 by the Illinois Chamber of Commerce, the Municipal League and others, in conjunction with the University of Illinois, in order to offer such instructions. These classes were well attended.

Chart VII shows that only eight states do not supervise the



Source of data: State Supervision of Local Finance

accounting of any classes of local government. Illinois is one of the states which is still in the "horse and buggy days" in this respect. We have inadequate laws concerning uniform accounting. Accountants have a difficult task in attempting to comply with the fragmentary statutes. It is impossible to compare operating costs of governmental units.

In Indiana and Ohio, state departments are directed by the statutes to set up a system of accounting in every municipality. Statements must be filed annually, containing details of receipts and expenditures. Tax administration in Illinois would make a great forward stride by adopting a uniform system of accounting in our Local Government.

Every honest official takes pride in having an accurate set of accounts. By so doing he always knows the financial status of his organization. Government is our largest business. It is important that at all times there be an accurate accounting of receipts and disbursements. Business men keep detailed accounts of their own affairs. Those in public office should do likewise. You pay the cost of government. You should have enough interest in the government to see that its accounts are kept on just as sound and accurate an accounting basis as you demand for your private business.

Hundreds of millions of dollars of your tax money is being consumed annually by local governments in Illinois, and you, the taxpayers, do not require an audit to be made by men trained in this profession.

The 1872 Statutes stated that the administrative officer should examine the records of all officers who received or expended public funds in counties, townships, cities and villages of the first and second classes. However, no provision was made as to the method to be used. Nor have any such

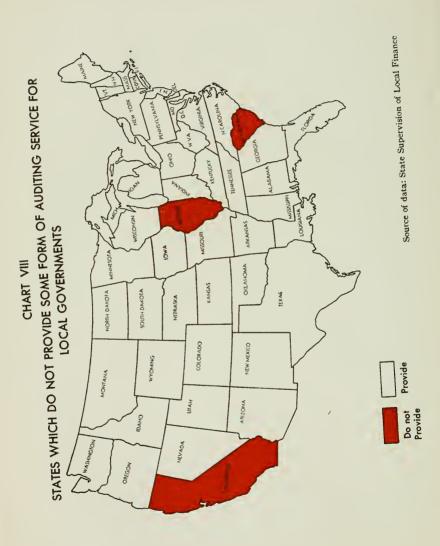
provisions been made since. In counties, the verification of accounts is done by the county board of supervisors, or the county auditor. In townships, it is done by the board of township auditors, including the supervisor, the town clerk and the Justice of Peace.

Most owners of a business demand an examination of their accounts by an independent auditor. A similar practice should be followed for public accounts.

All public accounts must be audited in order to verify the receipts and expenditures. This work should be done by a certified public accountant or by a competent public accountant licensed by the State of Illinois. This would enable the citizens to know if their fiscal officers are true to their public trust, and give a correct accounting of the funds which are entrusted to their keeping.

Chart VIII indicates only three states which do not provide some form of auditing service for local governments. In 1920, Wisconsin set up a Division of Municipal Accounts which is a part of the State Tax Commission. Any municipality in the State will be audited upon the demand of a local governing body, or upon instruction of the State Tax Commission. These audits have unearthed a number of deficiencies in the accounts of local officials. Would proper audits of local units in Illinois unearth similar conditions.

In Ohio, all county and city accounts are audited annually, while the townships, villages and school districts are audited every two years. This work is under the jurisdiction of the Bureau of Inspection and Supervision of Public Officials, of which the State Auditor is the administrative head. During the last thirty years, shortages of over \$16,000,000 have been discovered, of which \$5,000,000 has been recovered.



ACCOUNTING AND AUDITING

The Indiana Department of Inspection of Public Offices examines the finances of every taxing unit. The examination is made without notice, and the State Examiner has the power to go into any office and examine any books. Reports are required from all units, and the Examiner designates the officer to make them. Any shortages found are reported to the Attorney General, who *must* start prosecution.

The State of Illinois could greatly improve its system of auditing public accounts. The majority of local audits in Illinois are of a perfunctory nature. Most of them have little fiscal value, because they do not furnish the public with sufficient details to enable them to analyze governmental expenses. Periodic auditing by qualified accountants will improve the administration of government.





Budgets

3

BUDGETS

BUDGET is a financial statement which shows the estimated receipts and expenditures for a future fiscal period. It enables the people to know the amounts of revenue, and the purposes for which these moneys will be used. A proper budget law gives to the people the privilege of attending public hearings prior to the adoption of a budget. The budget hearing is the proper place at which to make a protest on proposed expenditures. Some of our local governments have adopted the budget method of administering their fiscal affairs. Many have not. Uniformity in accounting and periodic auditing are prerequisites of good budgeting procedure. All three would contribute materially to a sound administration of government in Illinois.

The Illinois Municipal Budget Act was adopted in 1937. It required that each municipality adopt an annual budget and an annual appropriation ordinance, except cities, villages and incorporated towns; all counties, which are subject to separate acts; park districts organized under the park district act of 1895; the Sanitary District of Chicago; the Cook County Forest Preserve District; the Board of Education of Chicago; and the Chicago Park District. The Chicago and Cook County bodies are subject to separate acts, requiring them to hold public hearings. Present statutes provide that cities, villages and incorporated towns must adopt Appro-

priation Ordinances. But these ordinances lack the most important part of budgetary proceedings—the provision for a public hearing.

The 1937 Act expressly provided that the failure to adopt an annual budget; to pass an annual appropriation ordinance; or to comply in any respect with the provisions of the act, would not affect the validity of any tax levy of a municipality, if the levy were otherwise in conformity with the law.

The act was amended in 1939. Some improvements were made to the act, based upon past experience, but such changes were largely technical, and had little bearing upon the scope of the act.

The 1939 Amendments permit school districts governed by a board of directors to employ a different procedure from that of other municipalities, but it did not contain any mandatory provisions for enforcement.

The major weaknesses of the act of 1937 as amended in 1939 are that it does not apply to cities, villages, incorporated towns and to certain other municipalities; and that Section 4 of the original act of 1937 provides that failure to comply with the act in any respect shall not affect the validity of any tax levy. These weaknesses largely defeat the municipal Budget Law.

In 11 years Indiana saved its citizens over \$21,000,000 through the use of the budget. The Multnomah County Tax Conservation Commission in Oregon reduced the total levies of that County from 1922–36 by \$10,000,000.

C. B. Murtagh, a former Iowa State Comptroller, referring to the budget law, is quoted in the annual report of the Iowa Taxpayers Association for the year 1941, in part as follows: "During the five years of its operation, it is my opinion that

the taxpayers of Iowa have been saved many millions of dollars."

While improvements can be made in the present budget law, its replacement by a broader measure is highly desirable.

- (1) It should deal with the problem of municipal finance as a unit. It should contain provisions with respect to municipal budgets, financial reports and audits, subject to some degree of central state supervision.
- (2) The budget provision should be made applicable to all taxing bodies with exceptions only of the larger local governmental units now controlled by more detailed separate acts.
- (3) It should be flexible enough to provide for less detailed requirements for small school districts, but with more reliance upon financial reports and audits for control in those cases.
- (4) It should be mandatory that the budget be filed with, and made a part of the tax levy.

If these things were done, the budget requirements would automatically enforce themselves, and it would be possible to do away with the great mass of litigation challenging tax levies on the grounds that they do not sufficiently make separate statements of the amount for each purpose.



Assessment Methods

4

ASSESSMENT METHODS

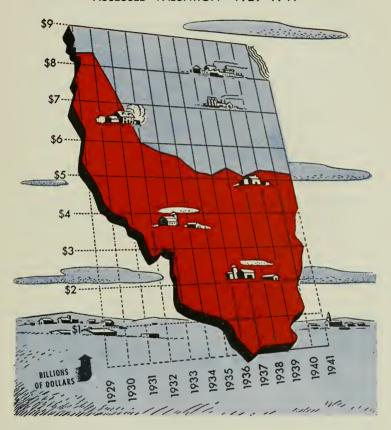
ODERNIZATION of assessing methods would improve the administration of government in Illinois. Assessing methods lack both standardization and uniformity. We have an army of approximately 2600 individuals doing assessment work. Many are inadequately equipped to perform this task. Each of them has his own ideas as to how your home, farm, automobile, business, and other properties should be valued for taxing purposes. Our assessors have the task of appraising 2,500,000 parcels of urban real estate; 750,000 rural properties with a total of 36,000,000 acres of land; as well as the personal property of approximately 8,000,000 people and 31,000 corporations.

During the past decade, assessed valuations in Illinois have dropped 28%. Chart IX, and Table V of the Appendix show the valuations for recent years. In 1941 the assessed

value of all property was about \$5,234,439,000.

There is a great difference in the level of assessments in the various counties—even in the townships within a single county. In 1939 two individuals built new homes in a Central Illinois city. One house was across the street from the other, but each was in a different township. One house and lot cost \$7,500 and it was assessed for \$1,500. The other house and lot cost \$5,000, but it was assessed for \$2,000. Both wonder how this assessing business is done.

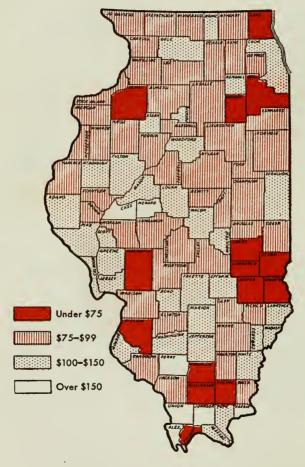
CHART IX
ASSESSED VALUATION—1929–1941



Further information is set forth in Table V of the Appendix Source of data: Annual Reports of Illinois Tax Commission.

CHART X

AVERAGE ASSESSED VALUATION OF AUTOMOBILES—1941



Further information is set forth in Table VI of the Appendix Source of data: Report of Illinois Tax Commission

In Will County, according to the assessor, automobiles had an average value in 1941 of \$48.00 each, while the assessors in Hardin County valued automobiles at \$254.00 each. The valuations for all counties are indicated on Chart X, and are listed in Table VI of the Appendix.

The judgment of assessors varies to an even greater degree within each county. For example, in one Illinois county the assessor in one township assessed automobiles at an average of \$22.45 each, while in the adjoining township of the same county they were assessed at \$116.73.



1,500 Illinois township tax assessors have a free hand in evaluating property for taxation.

Not only is there considerable variation in the valuation of automobiles, but there is also considerable variation in the number assessed. The assessors of Jasper County placed 2,697 automobiles on the tax rolls in 1941. Of 2,919 licensed cars in Jasper County, 92% were assessed. That was a good job! Only 56,058 cars were assessed in Cook County. 839,424 passenger cars were licensed in Cook County. Consequently, personal property taxes were assessed on only about 7% of the automobiles in Cook County. The percentage of automobiles assessed in all counties is listed in Table VI of the Appendix, and also indicated on Chart XI. In the entire State of Illinois there were 1,831,343 licensed passenger automobiles in 1941; of this number 700,381, or 38% were assessed.

The great variance in assessments is not confined to automobiles alone. There are also considerable differences of opinion in appraising cattle, and other types of livestock. In 1941 the average assessment for cattle in Menard County was \$30.79 per head; but in Saline County the assessor valued them at only \$10.42 per head. (See Chart XII, and Table VII of Appendix for further data.) In Sangamon County, the Curran Township assessor valued cattle at \$5.31 each, while Lanesville Township assessor in the same county assessed them at \$26.00 per head. In the same county we find horses assessed in Maxwell Township at \$10.18 each; and in Springfield Township, at \$31.67 per head. Still further, in Sangamon County, hogs were assessed in Divernon Township at \$2.20 per head, whereas the assessor in Pawnee Township valued them at \$6.77 per head.

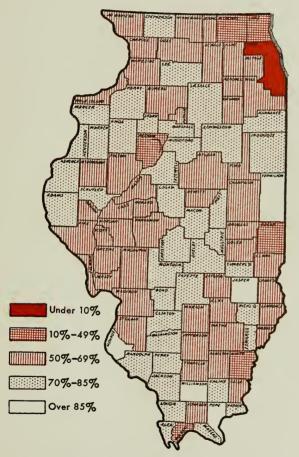
Flagrant inequalities in the methods of assessing real and personal property may be expected as long as our archaic taxation system exists. With the tax assessors working about three months each year, it is not possible for them to correctly appraise all kinds of property. The appraised value of real estate, automobiles, livestock and other personal property will continue to vary between counties and townships within the same county, until the law governing assessments is improved and assessors are properly trained.

In 29 states assessing is done by the county assessors; in 15 states the assessing is done by the township assessor; see Chart XIII for reference to individual States. New York and New Jersey have an assessor for each assessing district. An assessing district in New York is a city or township, and in New Jersey it is a city, borough, village or township. Missouri has county, township and city assessors, depending

CHART XI

PERCENTAGE OF LICENSED AUTOMOBILES ASSESSED

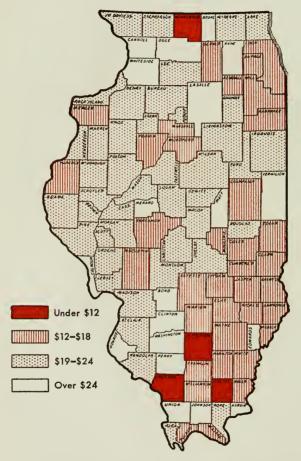
IN ILLINOIS—1941



Further information is set forth in Table VI of the Appendix Source of data: Records of Secretary of State and Illinois Tax Commission

CHART XII

AVERAGE ASSESSED VALUATION OF CATTLE—1941



Further information is set forth in Table VII of the Appendix Source of data: Report of Illinois Tax Commission

upon the class of the unit. Illinois has 17 counties where the county treasurer is exofficio county assessor; 83 counties have an assessor in each township; a county assessor is elected in Cook County; and there is an elected board of county assessors in St. Clair County.

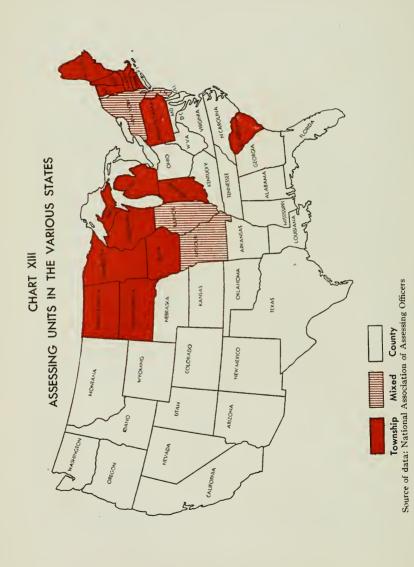
Assessors are elected by popular vote in 29 States, and appointed in 6 States; and in the remaining 13 these officials are elected in smaller communities, and appointed in certain classes of cities. The term of office in the different States varies from one to six years.

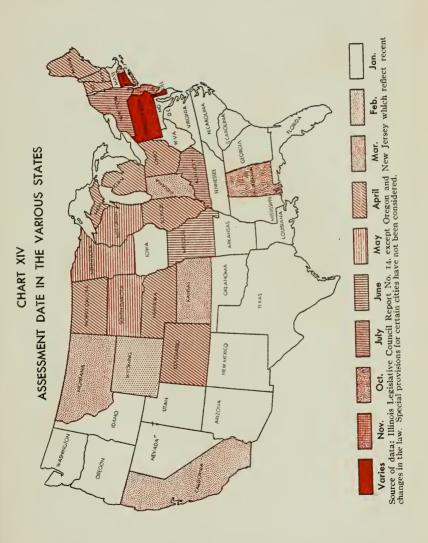
Tax assessing would be greatly improved if the county were adopted as an assessing unit. Such a move would result in a more efficient system of assessing, and insure a more equitable valuation within the county.

In 22 states the assessment date falls in January. January 1 or February 1 is the most convenient time for business men, as one of these dates is generally the beginning of their business year. (See Chart XIV.)

Our own assessment date, April 1, was established many years ago when the weather determined the time the roads were passable, and the assessor could get around in a horse and buggy. Today, there are few places in Illinois where this could be the reason for the assessment date.

Would it not be much more equitable if an average inventory were used as a basis of assessment and the assessment date changed to January 1? An assessment on the average value would eliminate the shifting of merchandise, livestock, grain and raw materials in order to evade the tax. At the present time 22 States and the District of Columbia follow the plan of determining personal property tax on an average inventory.





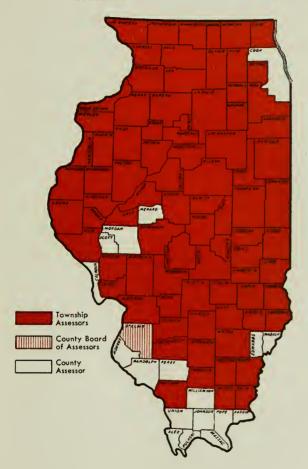
Real estate should be assessed at the same time as personal property. Delinquent tax dates should be moved forward at least one month each year until such time as the collection dates would allow all governing units to have at least a part of their tax collections come within the same fiscal year as the levy is made. This would save hundreds of thousands of dollars annually in interest charges on tax warrants and, at the same time, would improve personal property tax collections. It is 17 months, under our present law, from the time that the assessment is made until the date of delinquency for the payment of the second installment of real property tax. How long would a business house last if it had to wait 17 months to collect all charge accounts?

In all counties of the State under township organization, with the exception of Cook County and St. Clair County, the assessments are made by an assessor elected by popular vote in each township. The county treasurer is the exofficio supervisor of assessments. In those counties not under township organization, the county treasurer is exofficio county assessor with the power to appoint deputy assessors who make the local assessments. (See Chart XV.)

To revise our assessment methods in order to establish a more uniform procedure of assessing we should:

- (1) Create larger areas as assessment districts, which will allow the employment of a full time individual who has been trained for this work.
 - (2) Prepare and maintain tax maps and property tax cards.
- (3) Install and maintain a standardized system of assessment records.
 - (4) Assess both real and personal property annually.

CHART XV
ASSESSING AUTHORITY IN EACH COUNTY



Source of data: Illinois Revised Statutes

TAX MODERNIZATION FOR ILLINOIS

- (5) Change the assessment date for all property to January 1 or February 1.
- (6) Assess all inventories on an average value for 12 month preceding the assessment date.



Governmental Units

5

GOVERNMENTAL UNITS

LLINOIS, with over 15,000 administrative bodies, has a larger number of taxing units than any other commonwealth in the United States. The large number of overlapping governmental units greatly increases the cost of administration of local government. Ten other states which lie to the east and south of Illinois—Indiana, Ohio, Pennsylvania, Delaware, Kentucky, Maryland, North Carolina, Tennessee, Virginia and West Virginia—have a population of 36,152,770 and a total of 14,145 governing units. In these states we find a taxing district for every 2,556 persons, while in Illinois there is a taxing district for each 520 individuals. In these nearby states the citizens are served by 1/5th as many governmental units as are functioning in Illinois. Chart XVI shows how of other important states compare with Illinois in number of taxing units. Table VIII of the Appendix gives data for all 48 states.

The school districts of Illinois constitute 12,142 of the total number of governmental units in our state.

In 1846, when the district system of schools was established in Illinois, most of the state was sparsely settled and travel was difficult. Today, the picture is changed. We have many thousands of miles of all-weather roads and the original necessity for "the little red school house" no longer exists. Our school system is divided into three general classifica-

CHART XVI ILLINOIS LEADS THE NATION IN NUMBER OF TAX SPENDING UNITS







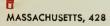












DELAWARE, 71

Table VIII of the Appendix gives data for all 48 states.

Each symbol represents one thousand governmental units

tions: One Room Schools, Elementary schools (with two or more teachers), and High Schools.

During the past decade the number of one-room schools has shown a steady decrease in the United States. [See Chart XVII, and Table XI in the Appendix.] In Illinois, school enrollment is becoming less each year, but we have made little progress in reducing the number of school districts. Illinois still leads the nation with 9,710 one-room school districts. This is 81% of all the school districts. Pope County, with 94%, has the largest percentage of one-room school districts; and Alexander County, with 27%, has the smallest. Data for all counties are shown on Chart XVIII, and Table IX in the Appendix.

Of the 9,710 one-room school districts in Illinois, 5,885, or 61%, have an enrollment of less than 15 pupils. The daily average attendance is much smaller. In Pike County 88% of the one-room schools have an enrollment of less than 15 pupils, while in Hardin County only 4% of the one-room schools have an enrollment of less than 15 pupils. See Table IX for data on all counties.

The Sixty-Second General Assembly, which adjourned June 30, 1941, is to be highly commended for its efforts to attack this problem of one-room schools. They passed a law that takes State Aid away from all school districts having less than seven pupils in average daily attendance. This will affect about 2,211 school districts. Certain exceptions are made where geographical barriers and poor roads make it impossible to transport pupils. The Statute, however, does not force the school to close, for local taxes may still be levied to keep them operating. What a pitiful sight it is as we travel over our many miles of paved roads, today,

CHART XVII ILLINOIS LEADS THE NATION IN NUMBER OF ONE-ROOM SCHOOL DISTRICTS

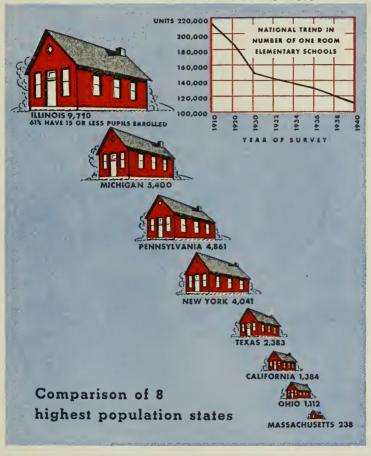


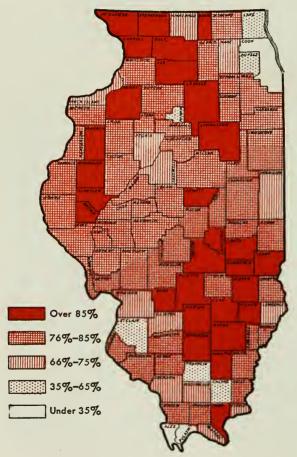
Table XI of the Appendix gives data for all 48 states.

Source of data: U. S. Office of Education.

CHART XVIII

PERCENTAGE OF ONE-ROOM SCHOOL DISTRICTS

IN EACH COUNTY—1941



Further information is set forth in Table IX of the Appendix Source of data: Reports of County Superintendents of Schools

and pass a rural school with three or four pupils playing in the yard at recess time!!! It is then you realize that these children are being deprived of advantages they could have under more comprehensive school administration.

There are at least two approaches to the small school problem in Illinois.

First, the school township (not to be confused with the civil township) could be organized into one district for school taxing purposes. A school township varies in area throughout the State and contains a number of school districts. Studies have been made in three counties in North Central Illinois of the estimated cost if the school township were established as a school unit. It was found that no new buildings would have to be constructed, and that the tax rate could be reduced about 35%. Those pupils who live at a distance of over one and one-half miles from the school could be transported by bus, and the State would reimburse the district for part of these costs. There are many areas in Illinois where this plan would be practical and would give our rural children better schools. At the same time, the cost to the taxpayers would be much less.

Secondly, all rural schools and small village schools in the county could be operated under the jurisdiction of one county-wide Board of Education with full powers of administration. The pupils would be transported daily where necessary. A sufficient number of schools would be maintained so that the pupil load could be equitably distributed. Twelve states find this system works very well.

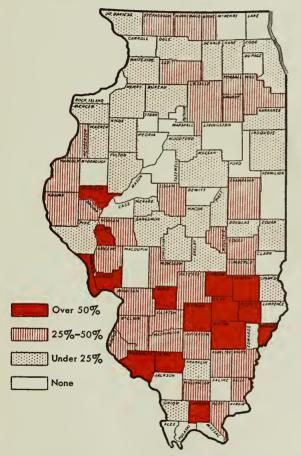
There are at present many small school districts not large enough to have facilities to use comprehensive methods of administration. There are at present many school districts with an insufficient number of pupils. There are at present many school districts financially unable to support good schools. To make the necessary adjustments therefor; to reduce the cost of unnecessary duplication within certain areas; to improve the quality of school administration, need not involve additional tax expense. On the other hand, proper adjustments would result in substantial savings, and create better school facilities in the community. Making the school unit large enough to be efficiently and economically administered, will not interfere with local control of schools, or local self government.

The multiplicity of one-room schools is not the only "thorn in the side" of the taxpayer, for we have many high schools which are too small to be efficiently operated and they should be eliminated. There are 966 high schools in Illinois; and of this number approximately 22% are two or three year high schools. Schuyler County, with 88% of all its high schools operating two or three years, is the highest in the state. 27 counties do not have any high schools which offer less than a four-year course. Data for all counties may be found on Chart XIX, and in Table X of the Appendix. To maintain high schools with small enrollment creates an excessive cost in operation, and it is impossible to offer a well balanced curriculum with the small faculty that is employed. The per capita cost is exorbitant.

We also have many four year high schools, which are too small to operate efficiently and to give the best education at a low pupil cost. All the four-year high schools of Henderson County have an enrollment of less than 100 pupils. Chart XX indicates that there are 32 counties that have no high schools with such a small enrollment. There are 758 four-

CHART XIX

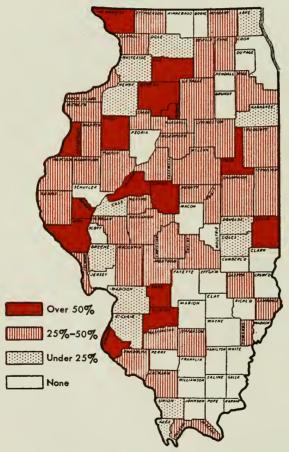
PERCENTAGE OF TWO AND THREE YEAR
HIGH SCHOOLS IN EACH COUNTY—1941



Further information is set forth in Table X of the Appendix Source of data: Report of Superintendent of Public Instruction

CHART XX

PERCENTAGE OF FOUR-YEAR HIGH SCHOOLS
IN EACH COUNTY HAVING LESS THAN
100 ENROLLED—1941



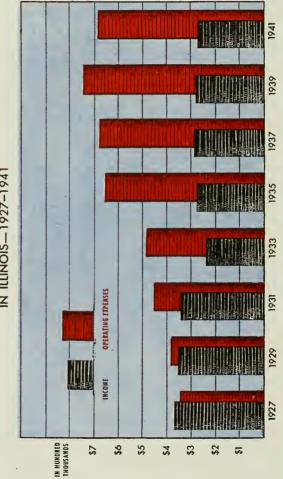
Further information is set forth in Table X of the Appendix Source of data: Report of Superintendent of Public Instruction

year high schools in the state; 237, or 31% of the total, have less than 100 enrolled. Data for all counties may be found in Table X of the Appendix.

To improve this situation, the last session of the General Assembly enacted a bill, sponsored by the Governor's Advisory Taxation Committee. This measure requires that in order to establish any new high school district it must have a minimum assessed valuation of one million dollars, and a minimum population of 1,500.

The school township treasurer is clerk for the school township, as well as fiscal officer and custodian of funds for the school township and district schools. This office was created by the first General Assembly in 1818, and is another feature of our antiquated school system which could be more efficiently administered. There are 1,688 such offices, and 1,670 officials receive compensation for their work. Their individual salaries ranged in 1941 from \$15.00 to \$9,000.00, and office expenses ranged from nothing to \$35,056.09 per annum. Originally, expenses of this office were paid from the income of the school township loanable fund, which fund was derived from the original sixteenth section of land in each school township. During the many years this fund has been established, bad investments and property losses have practically exhausted it in many localities. The expenses of this office for the entire state in every year since 1929 have exceeded the income from the township loanable fund, as demonstrated in Chart XXI and Table XII of the Appendix. In 1941 the expenses of the school township treasurer's office were 147% greater than income from the township loanable fund. This office is an ever-increasing drain on the taxpayers and is diverting funds designed for educational purposes.

INCOME OF THE SCHOOL TOWNSHIP FUND AND OPERATING EXPENSES IN ILLINOIS-1927-1941 CHART XXI

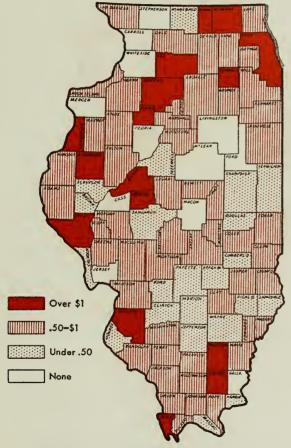


Further information is set forth in Table XII of the Appendix

Source of data: Reports of Superintendent of Public Instruction

CHART XXII

AMOUNT PER PUPIL TAKEN FROM STATE DISTRIBUTIVE FUND TO DEFRAY EXPENSES OF SCHOOL TOWNSHIP TREASURER—1941

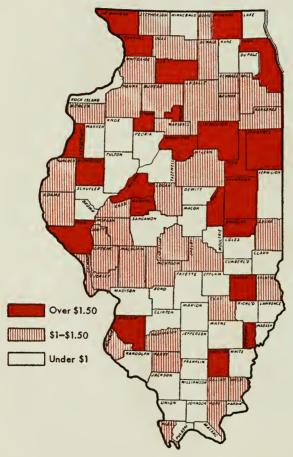


Further information is set forth in Table XIII of the Appendix Source of data: Report of Superintendent of Public Instruction

CHART XXIII

COST PER PUPIL OF SCHOOL TOWNSHIP

TREASURER—1941



Further information is set forth in Table XIII of the Appendix Source of data: Report of Superintendent of Public Instruction

The excess of expenses of the school township treasurer's office over income from the township loanable fund is made up from the State Distributive Fund (the only other distributable fund in the custody of the school township treasurer) at the expense of local taxpayers and sacrifice of the children. In reality, most school districts are not receiving the minimum of \$11.00 per elementary pupil in average daily attendance as granted to them by law. After the school township treasurer's excess expenses were deducted, the schools of Menard County received only \$9.17 per pupil. The state average is \$10.29 per pupil. Chart XXII and Table XIII give the details for each county in the state.

The actual cost of the school township treasurer's office for each elementary pupil in the entire state was \$1.19 in 1941. In Livingston County it was \$2.87 and in Winnebago County, only 37c. The school treasurer in the City of Rockford is not paid from the school funds, which accounts for this densely populated county having a low average cost. See Chart XXIII and Table XIII for costs in all counties.

It was originally intended that State Aid would be used entirely for educational purposes and not diverted to maintain the office of school township treasurer. This is not a healthy condition and it should be corrected.

The fiscal duties now performed by the school township treasurer could be more efficiently performed if they were transferred to a county-wide school administrative agency. This need not interfere with local deposit of funds or local self-government.

Another system of government which has outlived its usefulness is our method of administering local roads through the townships and road districts in the State. Many thousands of dollars are being spent annually, but due to the lack of proper equipment, and experienced help we still have many miles of secondary and local roads which can be used only in certain seasons of the year. It is a well known fact that all-weather and hard-surfaced roads last longer and are cheaper to maintain than dirt roads. Today, Illinois has 1,578 township and road districts administering local roads;



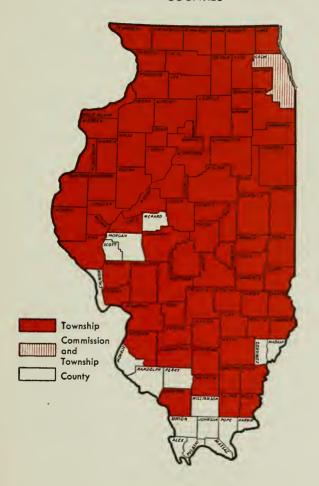
Administration of Local Roads Antedates This!

while Indiana, Iowa and Michigan, which have the county system, each has a much smaller number.

Hardin County has consolidated all of its road districts into one unit. By this plan, in the first year of its operation, the tax rates were reduced 10%, and a great saving will be realized in the years to come. In Winnebago County, three townships in and around Rockford have been consolidated into one unit for the purpose of giving a wider distribution to the concentration of taxable wealth in the City of Rockford. This has greatly improved the road system in the surrounding rural areas.

The Statute should be revised to permit consolidation of local road districts in the township organized counties. Our

CHART XXIV FORM OF GOVERNMENTAL ORGANIZATIONS IN ILLINOIS COUNTIES



counties are well equipped to take over the building and maintenance of secondary roads. Every county has a super-intendent of highways who has been trained for this work. Are the taxpayers going to continue paying the excessive costs of administering and maintaining secondary roads? A reduction in the number of road districts not only will decrease taxes, but will also give us better local roads and more efficient administration.

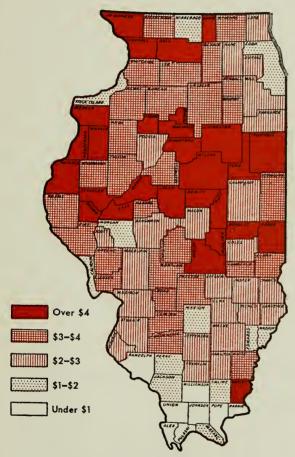
The early settlers in Illinois came from the New England States and the South. The Yankees installed the township form of government in Northern and Central Illinois; while the county organization that was established in the southern part of the State was built up by the Southerners. As a consequence, we have 84 counties with township organization and 17 with county organization. Cook County is also a township organized county, but has 15 county commissioners who are elected at large. (See Chart XXIV.)

Today, only 23 states have the township form of government, and, of this number, seven have some parts with no township organization functioning. The township form of government was created in Illinois by the Constitution of 1848. At that time, it was a day's journey for most citizens to go from their homes to the county seat over roads which, at some seasons of the year, were practically impassable. A small unit of government was then deemed advisable. Our modern transportation and improved highways have eliminated the necessity for these small units. The administrative duplication in each township is costly. The continuance of this system is perpetuating the jobs of many local politicians, and is an ever increasing drain on the taxpayers.

The administrative cost per person is much less in counties

CHART XXV

ADMINISTRATIVE COST PER PERSON
IN EACH COUNTY—1940



Further information is set forth in Table XIV of the Appendix Source of data: Illinois Tax Commission

under county organization than in those which have township organizations. The highest per capita administrative cost is found in Stark County with a cost of \$5.33 per person. The lowest is in Williamson, with a cost of only 60c per person. The State average is \$2.34. Cost in all counties is set forth on Chart XXV and in Column 6 of Table XIV in the Appendix. Let us examine three groups of counties in Illinois.

The first group, which is under county organization, includes Union, Johnson, Pope, Hardin, Alexander, Pulaski and Massac Counties. They do not have townships, and the tax extension for 1940 which was used for county administrative functions was \$90,988. These counties had 69 elected officials, and the cost per person for administration was 87c. Now compare this group with Greene, Macoupin and Montgomery Counties which have township organization. The area and population of this latter group is approximately the same as the seven counties organized on the county plan. The second group has 58 townships with 212 elected officials. Their tax extension was \$308,411 for county administrative purposes in 1940. This represented an average cost per person for county government of \$3.05. Think of it—over three times as much!

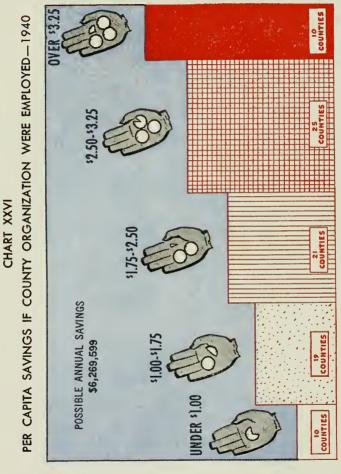
Calhoun County in western Illinois has no townships. The average cost per person for administration of county affairs is \$1.43. Its neighboring counties—Pike, Greene and Jersey—have township organization. These three counties have an average per capita cost of \$3.24.

Lastly, let us compare Calhoun, Scott, Morgan and Menard Counties, all under county organization, to Adams County, which has the township form of government. Adams County has a population of 65,229. The other four counties

which are organized on the county plan have 63,424 inhabitants. In Adams County the average cost per person was \$3.01, while in the others it was \$2.02. The four counties under the county organization have 40 elected officials while Adams County elected 93. The expense of administering government in Adams County was \$196,454, yet in the other four counties the total combined cost was \$128,191. These four counties with four separate sets of county offices and buildings operate for considerably less, and have fewer elected officials than Adams County, which has approximately the same number of inhabitants.

Eighty-four counties, excluding Cook County, have township organization. In 1940 they spent \$10,601,944 for administrative purposes, or \$3.01 per individual. The 17 commission type counties organized on a county-wide basis, and having no township organization, spent only \$382,281 for administrative purposes, or \$1.23 per person. It is reasonable to assume that by eliminating their 1,407 township governments and some 5,000 officials, the 84 counties could operate on the same per capita cost (\$1.23) as the 17 commission type counties. These 84 counties have a total population of 3,522,232. Thus it is possible to reduce their total county administrative expense to \$4,332,345, against a present cost of \$10,601,944. This would mean an economy of \$6,269,599 per year, or \$1.78 for every man, woman and child in these 84 counties (See Chart XXVI). Per capita savings for all counties computed on a similar basis are shown in Column 7 of Table XIV in the Appendix.

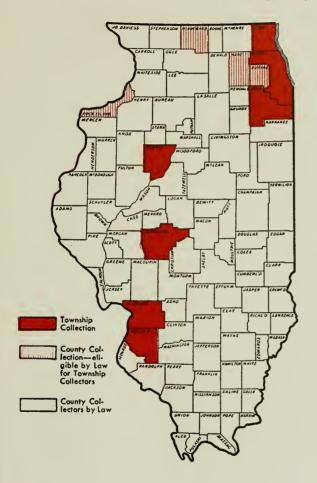
The township system is also furthered in the law which permits counties with a population of over 100,000 to have township tax collectors; thus, eleven of our Illinois Counties may



Further information is set forth in Table XIV of the Appendix

Source of data: Illinois Tax Commission.

CHART XXVII METHOD OF LOCAL TAX COLLECTION—1942



elect such officials. The seven counties indicated on Chart XXVII have chosen to elect township collectors, and four others have not. During the last session of the Legislature, a bill was introduced to eliminate this office and place the duties in the office of the County Treasurer. Some of the county officials favored this proposition and others were against it. One of the opposing county treasurers admitted, while testifying before the House Revenue Committee, that it would save the taxpayers at least one-half of the present cost of tax collections, if these duties were placed in his office, but he was against the bill. Why? Because it was not good politics for him to favor it, as the passage of the measure would have cost several political job-holders their positions. The legislation was finally amended so that each county may decide by referendum on the question of whether or not it will have township collectors.

If the office of township collector were abolished, and his duties were placed under the county collector, substantial savings could be realized each year in the seven counties which now have township collectors. A referendum is possible under the present law. Therefore, the solution now lies with the citizens who live in the seven counties that have elected township collectors.

Can the taxpayers get rid of this antiquated system? Yes! The statutes provide that the voters of any county may determine for themselves which form of government they desire. The law states that if 20% of the legal voters of any county having more than 75,000 population, or if in smaller counties, 5% of the voters, sign a petition, the County Board shall cause the same to be submitted to the voters at the next General Election. If the majority votes for the change, the Board

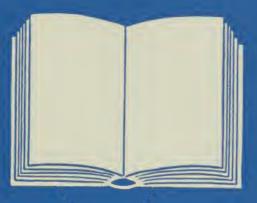
of Supervisors will be eliminated and a Board of three county commissioners will be elected from the county at large. The term of the first officers so elected would be staggered so that after the first election, one official would be elected each year thereafter for a term of three years. Consequently, the Board would always contain two experienced commissioners.

To conclude our discussion on the administration of local government, let us summarize the results that can be accomplished if the present functions of the school districts, and the township and the local road districts were consolidated into larger administrative units, such as the county. We would:

- (1) Improve the administration of local government.
- (2) Establish a unit large enough to adopt economical methods of operation.
- (3) Eliminate many costly offices.
- (4) Eliminate unnecessary duplication.
- (5) Provide for an equitable system of assessing taxes.
- (6) Save the taxpayers money.

Are you taxpayers going to permit this complex system to continue? Are you going to go on year after year considering the present system sacred to the memory of your ancestors? If you taxpayers pool your efforts and influence, this Five-Point Program will become a reality, and an everlasting improvement in the administration of local government would be born to the benefit of this generation, and to the benefit of posterity.





Appendix

TAX MODERNIZATION FOR ILLINOIS

TABLE I

U. S. RECEIPTS AND EXPENDITURES FROM 1901 TO 1943

(Fiscal Years Ending June 30-In thousands of dollars)

Year					00	Receipts	Expenditures
						\$ 587,685	\$ 524,617
1901	•	•	•	•	•	φ 507,005	\$ 524,017
1902	٠	•	•	•	•	562,478 561,881	485,234
1903	٠	•	•	•	•	501,001	517,006
1904	•	•	•	٠	•	541,087	583,660
1905	٠	•	•	٠	•	544,275	567,279
1906	•	•	•	٠	•	594,984	570,202
1907	٠	•	٠	•	•	665,860	579,129
1908	٠	٠	•	•	•	601,862	659,196
1909	٠	٠	٠	•	•	604,320	963,744
1910	•	•		•	•	675,512	693,617
1911						701,833	091,202
1912						692,609	689,881
1913						724,111	724,514
1914						734,673	735,081
1915						697,911	760,587
1916						782,535	734.056
1917						1,124,325	1,977,682
1918						3,664,583	12,097,837
1919						5,152,257	18,522,895
1920						6,694,565	6,482,090
1921						5,624,933	5,538,209
1922						4,109,104	3,795,303
1923						4,007,135	3,697,478
1924						4,012,045	3,506,678
1925						3,780,149	3,529,643
1926	·		Ĩ.	Ĭ.	Ĭ.	3,962,756	3,854,988
1927		Ċ	Ů	Ċ		4,129,394	3,493,585
1928	•		•	•	•	4,042,348	3,643,520
1929	•	•	٠	•	٠	4,033,250	3,848,463
	٠	•	•	•	•	4,033,230	3,994,152
1930	٠	•	•	•	•	4,177,942	3,994,132
1931	٠	•	•		•	3,189,639	4,091,598
1932	•	•	•	•	•	2,005,725	4,947,777
1933	•	٠	•	•	•	2,079,697	4,325,150
1934	٠	•	•		•	3,115,544	6,370,947
1935	•	•	•	•	•	3,800,467	7,583,434
1936	٠	٠	•	•	•	4,115,957	9,068,886
1937	•	•	•	•	•	5,293,840	8,546,380
1938	•	٠	•		٠	6,241,661	7,691,287
1939	٠	•	٠	٠	•	5,007,024	9,268,338
1940	٠	٠	*	•		5,924,836	9,666,086
1941		•	٠	٠	٠	7,607,211	12,774,890
1942	٠	٠		•	٠	13,047,094	32,491,307
1943					•	25,000,000	73,100,000

Source of data: Statistical Abstract of the United States and United States Treasury Reports—except 1943 which is estimated.

TABLE II RECEIPTS AND EXPENDITURES OF THE STATE OF ILLINOIS

(Fiscal Years Ending June 30) (Trust Funds and Transfers Excluded)

Year				Receipts	Expenditures
1925				\$ 84,056,231	\$ 96,388,388
1926				88,617,518	80,551,705
1927				84,065,180	74,920,074
1928				92,232,418	93,641,065
1929				108,658,407	111,953,787
1930				103,944,138	97,385,963
1931				120,696,500	128,003,078
1932				98,291,371	124,527,620
1933				122,979,869	117,128,418
1934	٠			135,612,486	141,029,985
1935				174,388,637	148,132,568
19 3 6				163,857,123	164,155,912
1937			٠	205,633,011	198,377,975
1938				219,575,795	208,250,430
1939				216,027,870	225,524,723
1940				234,543,088	235,819,946
1941				247,880,175	235,731,018
1942*				273,814,434	232,519,362

*Preliminary figures, subject to revision Source of data: Reports of Auditor of Public Accounts and Department of Finance.

TAX MODERNIZATION FOR ILLINOIS

TABLE III TAX DELINQUENCIES IN STATE OF ILLINOIS

1939 Levy Uncollected at Close of 1940

		Assessed F	Per Cent		Assessed	Per Cent
County		Valuations De		County	Valuations I	
Adams		\$ 60,229,870	4.0	Lee	\$ 37,431,969	3.2
Alexander .	٠	12,652,450	33-7	Livingston	43,111,006	2.3
Bond	٠	13,322,140	3.4	Logan	34,381,197	3.4
Boone		17,912,437	3. 5	Macon	63,492,213	5.1
Brown		7,148,964	3.7	Macoupin	23,674,207	5.0*
Bureau	٠	29,386,867	2.7	Madison	85,106,392	5.3
Calhoun		5.437.715	2.1	Marion	25,700,916	5.3
Carroll	٠	19,846,231	2.7	Marshall	15,190,806	6.5
Cass	•	13,951,830	4.2	Massac	17,923,146	7.4
Champaign .	•	53,722,041	2.9		7,048,493	7.0*
Christian	•	32,319,888	7.3	McDonough	25,975,065	3.1 5.8
Clark	٠	10,927,667	7.6	McHenry	35,228,737	5.0
Clay	٠	10,852,753	6.0*	McLean	65,631,673	3.8
Clinton	٠	16,881,782	1.6*	Menard	14.593.239	2.4
Coles		21,035,505	5.0	Mercer	17,617.857	3.I
Cook		2,495,376,045	22.8**	Monroe	14,137,258	I.I
Crawford	٠	12,132,181	0.4	Montgomery .	23,961,216	4.8
Cumberland .		5,966,258	4. I	Morgan	31,412,516	2.4
De Kalb		36,010,989	.8	Moultrie	13,530,268	1.3
De Witt	٠	17.378,274	1.3	Ogle	32,777,265	1.3
Douglas		18,481,020	3.3	Peoria	111,433,656	3-4
Du Page		63,779,277	15.4	Perry	14,338,738	12.4
Edgar		21,831,702	2.8	Platt	29,921,714	4.2
Edwards		5,073,261	1.3	Pike	14,173,016	10.6
Effingham .		13,622,706	4.9	Pope	3,540,448	3.0*
Fayette		17,658,136	3.5	Pulaski	5.755,177	27.0*
Ford		18,372,273	3.8	Putnam	4,789,061	1.8
Franklin		15.759.247	21.2	Randolph	16,191,587	2.0*
Fulton		35,683,833	5.6	Richland	11,049,124	2.9
Gallatin		4,632,200	8,0*	Rock Island	65,284,099	4.9
Greene		15,528,791	3.7	St. Clair	121,072,524	15.9
Grundy		18,202,962	3.6	Saline	11,337,116	6.0*
Hamilton .		4,004,000	3.2	Sangamon	84,670,318	4.1
Hancock		25,120,325	1.9	Schuyler	8,756,134	4.0
Hardin		3,222,072	5.0*	Scott	8,151,216	3.6
Henderson .		13.062.925	5.1	Shelby	21,281,471	2.8
Henry		45,261,224	1.9	Stark	12,850,681	1.0
Iroquois		41,368,910	2.8	Stephenson	35,965,754	1.5
Jackson		12,749,284	11.5	Tazewell	47,022,723	2.1
Jasper		5,952,291	.5*	Union	9,466,225	10.2
Jefferson		13,710,917	7.1	Vermilion	60,390,298	7.3
Jersey		9,640,037	5.0*	Wabash	8,373,847	2.8
Io Daviess .		18,105,589	2.8	Warren	23,273,446	3.7
Johnson		5,211,168	15.1	Washington	13,289,815	.7
Kane		82,966,147	9.6	Wayne	10,222,334	7.7
Kankakee .		31,313,241	3.8	White	6,100,239	5.0*
Kendall		13,105,508	3.0	Whiteside	35,923,202	3.0*
Knox		55,986,136	1.4	Will	71,578,525	9.8
Lake		79,827,820	10.0	Williamson	15,302,195	27.0*
La Salle		81,931,679	3.4	Winnebago	73,500,518	4.4
Lawrence .		10,556,208	3.7	Woodford	20,734,903	1.7
		20,330,200				

^{*}Estimated.
Source of data: Barcus, Kindred & Co. (Cook County excepted)
**Cook County Collectors Report

TABLE IV

TAXES FOR 1928-1940 UNCOLLECTED IN COOK COUNTY

(As of March 31, 1942)

								for Write-
				_		TAXES UNCOL	LECTED	Offs, Fore-
				Taxes Billed	Taxes	TAXES UNCOL	Per	closures & Legal De-
1928				(Extended)	Collected	Amount	Cent	cisions
Real Estate .				\$168,793,713	\$160,769,505	\$ 8,024,208	4.75	\$ 7.595.798
Railroad Personal Prop.	٠	٠	•	10,988,467	10,844,788	143,679	1.31	143,679
m	•	•	•	40,037,085	27,813,619	20,391,353	30.53 9.28	19,962,943
	٠	•	•	219,819,205	199,427,912	20,391,353	9.20	19,902,943
1929								
Real Estate .	٠		٠	202,421,537	183,149,717	19,271,820	9.52	16,449,870
Railroad Personal Prop.	٠	•	•	12,621,935	12,343,938	277.997 14,842,235	2.20 32.62	277,997 14,842,235
TOTAL	•	•	•	260,544,680	226.152.628	34,392,052	13.20	31,570,102
	•	•	•	200,344,000	220,132,020	34,392,032	13.20	31,370,102
1930								
Real Estate . Railroad	٠	٠	٠	221,452,089	198,028,870	23,423,219	10.58	17,716,163
Personal Prop.	•	•	•	13,340,177	12,353,034 30,044,348	987,143 25,447,891	7.40 45.86	987,143
TOTAL	•	•	•	290,284,505	240,426,252	49,858,253	17.18	44,151,202
	•	•	•	290,204,303	240,420,232	49,030,233	17.10	44,131,202
1931								
Real Estate .	٠			179.915.405	166,045,020	13,870,385	7.71	13,493,556
Railroad Personal Prop.	٠	•	•	13,049,507	12,269,594	779.913 34,801,342	5.98	779,913 34,801,342
Total	•	•	•	263,756,604	35,990,350	49,451,640	18.75	49,074,811
	•	•	•	203,750,004	214,304,904	49,451,040	10.75	49,074,611
1932								
Real Estate .				140,578,201	123,146,978	17,431,223	12.40	11,949,148
Railroad	•	٠		12,174,948	10,765,180	1,409,768	11.58	1,393,768
Personal Prop.	٠	•	•	65,110,338	33,207,170	31,903,168	49.00	31,853,168
TOTAL	•	•	•	217,863,487	167,119,328	50,744,159	23.29	45,196,084
1933								
Real Estate .				115,403,420	102,327,335	13,076,085	11.33	6,924,205
Railroad		٠		9,481,458	8,325,359	1,156,099	12.19	945,099
Personal Prop.	٠	•	٠	53,956,270	24.079.575	29,876,695	55.37	29,826,695
TOTAL	٠	٠	٠	178,841,148	134,732,269	44,108,879	24.66	37,696,000
1934								
Real Estate .				125,541,800	114,004,319	11,537,481	9.19	6,324,481
Railroad				10,296,664	9,029,182	1,267,482	12.31	997,482
Personal Prop.	٠	٠	٠	50,777,894	23,816,499	26,961,395	53.10	26,461,395
TOTAL	٠	٠	٠	186,616,358	146,850,000	39,766,358	21.31	33,783,358
1935								
Real Estate .				138,986,060	123,017,356	15,968,704	11.49	10,132,304
Railroad			٠	10,943,145	9,812,590	1,130,555	10.33	1,130,555
Personal Prop.	٠	•	•	46,350,587	28,497,374	17,853,213	38.52	17.353.213
TOTAL	•	•	•	196,279,792	161,327,320	34,952,472	17.81	28,616,072
						(Conti	nued o	n nage 26)

Deductions

TAX MODERNIZATION FOR ILLINOIS

TABLE IV (Continued)

TAXES FOR 1928-1940 UNCOLLECTED IN COOK COUNTY

(As of March 31, 1942)

1936 Real Estate . Railroad Personal Prop. Total	: : : :			Taxes Billed (Extended) \$152,653,163 11,958,723 49,082,210 213,694,096	Taxes Collected \$13,8703,884 10,603,172 32,487,462 181,794,518	Amount \$13,949,279 1,355,551 16,594,748 31,899,578	Per Cent 9.14 11.34 33.81 14.93	Deductions for Write- Offs, Fore- closures & Legal De- cisions \$7,449,279 1,114,289 15,994,748 24,558,316
1937								
Real Estate . Railroad Personal Prop. TOTAL	:	:	:	140,849,571 10,607,069 58,493,386 209,950,026	127,524,524 9,567,270 35,147,697 172,239,491	13,325,047 1,039,799 23,345,689 37,710,535	9.46 9.80 39.91 17.96	8,125,047 789,799 20,745,689 29,660,535
1938								
Real Estate . Railroad Personal Prop. TOTAL	:	:		147,206,201 9,026,669 50,013,104 206,245,974	133,626,855 8,543,660 31,845,611 174,016,126	13,579,346 483,009 18,167,493 32,229,848	9.22 5.35 36.33 15.63	7,079,346 400,000 15,167,493 22,646,839
1939								
Real Estate . Railroad Personal Prop. TOTAL	:	:		150,970,287 9,506,474 55,409,162 215,885,923	132,780,146 9,014,277 32.067,270 173,861,693	18,190,141 492,197 23,341,892 42,024,230	12.05 5.18 42.13 19.47	
1940								
Real Estate . Railroad Personal Prop. TOTAL	:	:	:	152,818,760 10,378,653 57,834,476 221,031,889	137,920,532 10,353,274 32,307,864 180,581,670	14,898,228 25,379 25,526,612 40,450,219	9.74 0.24 44.14 18.30	

ACCUMULATED TOTALS

						Write-Offs. Fore-	Net Amount
					Uncollected	closures & Legal	Of Uncollect-
					Taxes	Decisions	ed Taxes
Real Esta	te				\$196,545,166	\$113,239,203	\$ 83,305,963
Railroad					10,548,571	8,959,724	1,588,847
Personal	٠	٠	•	٠	300,885,839	244,717,285	56,168,554
TOTAL .					\$507,979,576	\$366,916,212	\$141,063,364

Source of data: The Civic Federation

TABLE V ASSESSED VALUATIONS IN ILLINOIS 1929–1941

(in Thousands of Dollars)

Year									As	sess	ed Valuations
1929											\$8,413,413
1930											8,444,064
1931											7,257,801
1932					٠						6,095,768
1933											5,802,931
1934											5,613,464
1935											5,268,658
1936						•					5,154,579
1937								•		•	5,305,554
1938						•		•		•	5,162,788
1939						•		•			5,293,124
1940											5,268,613
1941											5,234,439

Source of data: Illinois Tax Commission

TABLE VI NUMBER AND AVERAGE ASSESSED VALUATION OF AUTOMOBILES—1941

	Average	Number	Number	
County	Assessed Val.	Licensed	Assessed	Per Cent Assessed
Adams	. \$122.37	14,970	11,564	77
Alexander	. 156.36	3,166	2,511	79
Bond	. 129.36	3,536	2,733	77
Boone	. 111.67	4,725	3,228	68
Brown	. 84.13	1,774	1,205	68
Bureau	. 91.48	10,435	7,186	69
Calhoun	. 106.72	1,382	878	64 66
Carroll	. 95.09	5,579	3,697	
Cass	. 152.64	4,157	2,434	59 62
Champaign	. 81.26	21,743	13.449 6.201	70
Christian	. 92.27	8,915	2.860	62
Clark	. 58.36	4,648	3,104	69
Clay	. 80.77	4,479 4,483	3,760	84
Clinton	. 89.05 . 70.25	9,710	5,831	60
Cook	. 70.25 . 126.71	839,424	56,058	7
Crawford		6,107	4,102	67
Cumberland	. 70.03 . 72.46	2,334	1,943	83
DeKalb	. 88.77	11,279	7,252	64
DeWitt	. 86.98	4,713	3,079	65
Douglas	. 94.72	4,729	2,951	62
DuPage	. 76.31	35,254	22,400	64
Edgar	. 91.09	6,052	2,862	47
Edwards	. 104.97	2,247	1,711	76
Effingham	. 124.36	6,102	3,629	59
Favette	. 118.55	6,520	4,613	71
Ford	. 87.59	4,497	2,846	63
Franklin	. 66.12	9,616	6,338	66
Fulton	. 126.21	12,202	7,454	61
Gallatin	. 87.61	1,812	1,226	68
Greene	. 110.10	4,333	2,247	52
Grundy	69.92	5,616	3,637	65
Hamilton	. 99.27	2,598	1,670	64
Hancock	. 89.18	6,953	5,097	73
Hardin	. 254.00	1,060	844	80
Henderson	. 98.59	1,931	1,563	81
Henry	68.16	12,546	9,569	76
Iroquois	. 85.21	9,490	6,696	71
Jackson	. 76.40	7,863	5,840	74
Jasper	. 65.39	2,919	2,697	92
Jefferson	. 111.98	8,018	5,192	65
Jersev	. 116.46	2,843	1,586	56
Jo Daviess	. 98.83	5,244	2,749	52
Johnson	. 164.44	1,718	1,014	59
Kane	. 98.03	37,689	21,388	57
Kankakee	. 91.14	14,328	10,347	72
Kendall	. 116.35	3,182	1,904	60
Knox	, 96.16	14,302	10,650	74
Lake	. 72.46	38,354	17,509	46
LaSalle	. 91.45	24,712	18,290	74 68
Lawrence	. 100.33	5,050	3,449	
Lee	. 89.68	9,061	6,714	74
Livingston	. 82.93	9,591	6,919	72
Logan	. 105.45	6,867	5,022	73

(Continued on page 89)

TABLE VI (Continued)

NUMBER AND AVERAGE ASSESSED VALUATION

OF AUTOMOBILES_1941

	Average	Number	Number	
County	Assessed Val.	Licensed	Assessed	Per Cent Assessed
Macon	. \$117.98	22,633	17,360	77
	. 62.63	10,220	6,053	59
Macoupin	. 86.68	37.541	22,608	60 60
Marion	. 117.31		6,462	50
Marshall	. 06.43	13,023	2,493	76
Mason		3.271	2,493 2, 7 26	63
	. 116.51	4,312	1,709	81
Massac	. 122.22 . 106.86	2,098 7,115	4,885	60
McHenry	. 80.26	13.527	5,472	40
McLean	, 96.32	19,494	13,318	68
Menard.			1.828	67
Mercer	. 170.87	2.747	3,122	74
Monroe	. 83.29	4,246	2,675	86
Montgomery	. 102.72	3.115 8,215	6,392	78
	. 99.51	7,931	4,718	59
Morgan	. 87.95		2,313	60
Ogle	. 101.71 . 106.00	3.355	6,060	65
Peoria	. 88.70	9.327 42,630	17,716	42
Perry		4,000	3,796	76
Piatt	. 158.54	4,138	3,790	75
	. 92.34	5,776		75 59
Pike	. 104.24		3.427 985	39 80
Pulaski	. 139.58 . 71.00	1,107 1, 8 36	738	40
Putnam	. 102.30	1,309	758	58
Randolph	. 87.68	6.773	5,193	77
Richland	. 08.50	4.827	3,667	76
Rock Island	85.42	33.810	18.066	=6
St. Clair	62.68		26,156	56 68
Saline		38,523 6,500	5,032	77
Sangamon		30,284	18,493	61
Schuyler	. 86.20 . 84.65	2,486	1,764	71
Scott	. 145.74	1,968	1,149	58
Shelby		6,637	4,927	74
Stark	. 91.01 . 136.62	2,640	1.838	70
Stephenson		11,492	8,694	76
Tazewell	. 83.50	15,239	10,796	71
Union		3,494	2,725	78
Vermilion		19,664	17.072	87
Wabash	. 135.91	3,545	2,460	69
Warren	, Q2.Q2	5, 3 45 6, 0 75	4,353	72
Washington	. 130.58	3,853	3,103	81
Wayne		4,781	3,318	69
White	. 75.37 . 119.51	5,696	1.613	28
Whiteside	. 97.06	13,181	9,041	69
Will.	. 48.00	30,347	21,043	60
Williamson	. 71.23	8,543	7,530	88
Winnebago	. 98.78	38,446	24,872	65
Woodford	. 103.66	5,716	4,159	73
	•			$\frac{73}{38\%}$
TOTAL	•	1,831,343	700.381	30%

Source of data: Report of Illinois Tax Commission. Reuben H. Donnelley Corp., Chicago.

TAX MODERNIZATION FOR ILLINOIS

TABLE VII
NUMBER AND AVERAGE ASSESSED VALUATION OF CATTLE—1941

Average Number Average	Number
County Assessed Val. Assessed County Assessed Val.	Assessed
	37,138
	31,382
	17,645
	19,759
	30,044
	19,483
Calhoun 28.10 4,582 Marion 12.53 Carroll 25.76 34,467 Marshall 18.10	13,252
	13,914
	7,528
	7,027
	28,955
Clark 14.33	53,191 47,009
Clinton 25.03	10,029
	35,377
	6,883
Crawford 16.43	24,978
	20,504
	10,054
	53,066
Douglas 19.47 11,049 Peoria 14.10	20,263
DuPage 18.99 14,459 Perry 24.16	8,162
Edgar 16.66 21,351 Piatt 24.43	13,714
Edwards 25.67 7.157 Pike 23.75	25,779
Effingham 18.52	6,300
Fayette 18.73 18,243 Pulaski 18.03	3,067
Ford 20.01 16,418 Putnam 22.76 Franklin 12.96 6,756 Randolph 20.84	7,299
Franklin 12.96 6,756 Randolph 20.84	14,156
Fulton 22.61 37,382 Richland 12.87	10,152
Gallatin 14.89 5,693 Rock Island 19.49	18,324
Greene 21.63 19,776 St. Clair 19.51	14,659
Grundy 20.27 10,609 Saline 10.42	7,402
Hamilton 17.71 8,623 Sangamon 14.80	32,194
Hancock 18.19 38,691 Schuyler 21.17	13,404
Hardin 25.44 4,104 Scott 22.01	7.323
Henderson 22.27 17,131 Shelby 22.44	28,746
Henry 19.11 54,671 Stark 20.92	13,716
Iroquois 20.68 36,366 Stephenson 22.98	46,067
Jackson	19,581
Jasper 14.56 12.112 Union 25.12 Jefferson 10.90 11,571 Vermilion 25.03	9,440
Jefferson 10.90 11,571 Vermilion 25.03	23,256
Jersey 20.03 10,075 Wabash 18.39	4,931
Jo Daviess 23.20 33.631 Warren 21.83	31,063
Johnson 27.05 8,026 Washington 24.47	12,604
Kane 24.87 35.710 Wayne 15.35	14,981
Kankakee 16.20 16,902 White 16.11	7,938
Kendall 17.68 14,387 Whiteside 25.79	39,425
Knox 19.45 34,907 Will 18.59	19,180
Knox 19.45 34,907 Will 18.59 Lake 20.48 18,391 Williamson 15.74	8,274
LaSalle 24.63 37.574 Winnebago 11.05	43,975
Lawrence 18.10 5.759 Woodford 18.67	20,669

Source of data: Report of Illinois Tax Commission.

TABLE VIII TAXING UNITS IN THE UNITED STATES-1939*

0						Incorp.	Towns	School	
State				Total ^I	Counties	Places	& Twps.	Districts	Others
Alabama				476	67	296		II2	
Arizona				486	14	33		416	22
Arkansas				4,361	7.5	389		3,062	834
California				3,562	57	282		2,957	265
Colorado				2,351	62	237		2,051	
Connecticut				362	8	40	173	26	114
Delaware				71	3	52		15	
Florida				1,250	67	289		893	
Georgia				753	159	593			
Idaho				1,021	44	150		826	
Illinois				15,202	102	1,146	1,6232	12,142	188
Indiana				1,822	92	544	1,017	163	5
Iowa				7,492	99	917	1,602	4,873	
Kansas				11,073	105	580	1,550	8,772	65
Kentucky				767	120	369	-1350	263	14
Louisiana		ij	·	502	64	210		66	161
Maine				1,043	16	20	494	512	
Maryland			•	205	23	137	424	24	20
Massachusetts				428	13	39	312		63
Michigan			•	8,378	83	477	1,267	6,550	-
Minnesota .			•	10,409	87	726	1,902	7,692	
Mississippi .		•	•	6,940	82	305		5,796	
Missouri		•	•	10,190	114	773	345	8,957	756
Montana	٠.	•	•	2,610	56	116			
Nebraska			•	8,198	93	529	477	2,437	
Nevada	٠ .		•	346	93 17	16	477	7,098	• • •
New Hampshire		•	•	487	10	11	224	293	19
New Jersey .		•	•		21		238	241	111
New Mexico .		•	•	1,159	31	331 63	-	551	17
New York			•	9,609	57	615		1,100	
North Carolina		•	•	795	100	386	927	7,913	96
North Dakota			•	4,165		333	T 470	169	139
Ohio		•	•	4,103	53 88	869	I,470 I,337	2,271	37
Oklahoma.		•	•			463		1,756	• • •
Oregon		•	•	5,238	77 36		• • •	4,697	
Pennsylvania.		•	•	2,436	67	192 986		2,114	93
Rhode Island		•	•	5,279			1,577	2,582	66
South Carolina		•	•	94 361	46	7 265	32		54
South Dakota		•	•					39	10
Tennessee.			•	4,949	64	311	1,136	3,437	
Texas		•	•	424	95	233	• • •	95	:::
Utah		•	•	7,106	254	580		6,000	271
Vermont		•	•	267	29	197	• • • •	40	
Virginia			•	643	14	110	246	272	
Washington				418	100	215		100	2
				2,196	39	221	73	1,491	371
West Virginia				313	55	202	- :::	55	
Wisconsin		•	•	9,272	71	525	1,279	7,390	6
Wyoming			•	491	23	82		385	
TOTAL ¹				161,246	3,052	16,462	19,301	118,694	3,689
WT111									

^{*}Illinois data for 1940.
Includes one for State.
Zincludes Road Districts in Commission Counties.
Source of data: Survey of Local Finance in Illinois, Vol. I.

TABLE IX

ONE-ROOM SCHOOL DISTRICTS IN ILLINOIS—1941*

	Total		ONE-RO	OM SCHOOLS	
	School	,	% of	Enrollment	of 15 or Less
County	Districts	Total	Sch. Dist.	Number	Per Cent
Adama	175	149	85	106	71
A 2 A	30	8	27	4	50
Bond	78	70	90	52	74
Boone	66	60	10	39	65
Brown	66	61	02	50	82
Bureau	176	138	78	102	74
Calhoun	39	31	79	9	29
Carroll	105	90	86	61	68
Cass	66	55	83	34	62
Champaign	225	185	82	127	69
Christian	150	124	83	77	62
Clark	110	99	90	42	42
Clay	105	93	89	39	42
Clinton	73	54	74	40	74
Coles	128	115	90	67	58
Cook	195	63	32	19	30
Crawford	105	88	84	45	51
Cumberland	89	81	91	33	41
DeKalb	154	126	82	85	67
DeWitt	100	86	86	51	59 62
Douglas	95	79	83	49	
DuPage	77	38	49 84	19	50
Edgar	142	119	81	70 28	59 82
Edwards	42 82	34 64	78	26	4 41
Effingham	148	130	88	SI	39
Fayette	114	96	84	74	77
Ford	104	61	59	15	25
Fulton.	206	174	84	108	62
Gallatin	58	49	84	22	
Greene	103	36	83	41	45 48
Grundy	92	77	84	64	83
Hamilton	91	81	89	23	28
Hancock	176	150	85	107	71
Hardin	33	24	73	1	68
Henderson	72	59	82	40	
Henry	176	153	87	107	70
Iroquois	216	176	81	133	76
Jackson	114	86	75	33	38
Jasper	112	103	92	61	59
Jefferson	145	124	86	70	56
Jersey	67	57	85	26	46
Jo Daviess	119	106	89 84	75	71 36
Johnson	73	61 80	68	22 63	79
Kane	117 152	124	82	80	65
Kankakee	63	52	83	20	56
Kendall	173	147	85	121	82
Knox	100	58	53	14	24
LaSalle	281	241	86	164	68
Lawrence	78	56	72	25	
Lee	167	148	89	100	45 68
Livingston	258	232	90	175	75
Logan	125	101	81	31	80

(Continued on page 93)

TABLE IX (Continued) ONE-ROOM SCHOOL DISTRICTS IN ILLINOIS—1941*

	m . 1		ONE-RO	ом Schools	
	Total School		% of	Enrollment	of 15 or Less
County	Districts	Total	Sch. Dist.	Number	Per Cent
Macon.	131	103	79	48	
Macoupin	185	141	76	46 93	47 66
Madison	133	88	66	50	57
Marion	127	100	86	15	14
Marshall	88	72	82	51	71
Mason	98	82	84	67	82
Massac	47	35	74	21	60
McDonough	152	134	88	107	80
McHenry	136	110	81	61	55
McLean	274	227	83	152	67
Menard	60	48	80	31	65
Mercer	117	97	83	74	76
Monroe	57	48 126	84 85	32 88	67
Manne	148 113	94	83		70 52
Moultrie	83	72	87	49 37	51 51
Ogle	174	150	86	99	66
Peoria	154	114	74	62	54
Perry	77	63	82	27	43
Piatt	r06	86	81	55	61
Pike	170	135	79	110	88
Pope	63	59	94	35	59
Pulaski	32	10	31	7	70
Putnam	31	19	61	15	79
Randolph	98	80	82	50	63
Richland	90	80	89	42	53
Rock Island	99	70	71	43	61
St. Clair	123	77	63 61	51	66
Saline	90	55	76	15	27
Sangamon	180 02	136 82	70 89	86	63 65
Scott	56	46	82	53 21	46
Shelby	176	154	88	101	66
Stark	73	62	85	41	66
Stephenson	139	120	86	86	72
Tazewell	141	105	75	53	50
Union	79	65	82	ő	14
Vermilion	207	155	75	108	70
Wabash	39	33	85	13	39
Warren	120	116	90	83	72
Washington	84	71	85	48	63
Wayne	158	147	93	54	37
White	112	95	85	46	48
Whiteside	149 182	126	85	66 86	52
Williamann		154 83	85 69		56
Winnsham	120 110		70	21 48	25 62
Woodford	120	77 96	80	40 67	70
Torus			81		61
TOTAL	12,017	9,710	81	5,885	01

^{*}Does not include all protective and inactive districts. Source of data: Reports of County Superintendents of Schools.

TAX MODERNIZATION FOR ILLINOIS

TABLE X
ILLINOIS HIGH SCHOOLS—1941

				-Four-ye	ar High Scl	hools—
	Total	Two and	Three-year		Less T	han
	No. of	—High	Schools—	Total	~100 Enr	
County	H.S.	No.	%	No.	No.	_%
Adams	12	4	33	8	3	38
Alexander	5			5	ĭ	20
Bond	7	4	57	3	2	67
Boone	4	2	50	2		; •
Brown	4	I	25	3	2	67
Bureau	17	2	12 60	15 2	8 1	53
Calhoun	5 7	3		7	3	50 43
Cass	5			5	ĭ	20
Champaign	18	5	28	13	5	38
Christian	12	2	17	10	3	30
Clark	4 8			4		
Clay	8	5	63	3		• • •
Clinton	8	3	38	5	3	60
Coles	7 64	2	29	5 61	I	20
Cook	6	3 I	5 17	5	• •	
Cumberland	4	I	25	3	• •	• • •
DeKalb	14	ī	7	13	6	46
DeWitt	6			6	2	33
Douglas	7 8	I	14	6	I	17
DuPage				8		,
Edgar	10	2	20	8	5 2	63
Edwards Effingham	10		60	4 4		50
Favette	8	3	38	4		
Ford	8			5	5	63
Franklin	9	I	II	8		
Fulton	13	I	8	12	4	33
Gallatin	4	1	25	3	• •	• • •
Greene	9	4	44	5	I	20
Grundy Hamilton		2 I	33 33	4 2	• •	• •
Hancock	3 16	5	33 31	ıı	4	36
Hardin	2			2		
Henderson	7	2	29	5	5	100
Henry	13	3	23	10	2	20
Iroquois	18	3	17	15	7	47
Jackson	8	* 1	::	8	3	38
Jasper	6 10	4	67	2 5	I 2	50 40
Jefferson	3	5 2	50 67	S I		40
Jersey Jo Daviess	9	2	22	7	4	57
Johnson	7	5	71	2		
Kane	16	I	6	15	6	40
Kankakee	II	2	18	9	2	22
Kendall	6	2	33 8	_4	•:	¿:
Knox	12	I	8	11	7 I	64
Lake La Salle	18	5	28	13	5	38
La Saire	10	3	20	43	3	30

(Continued on page 95)

TABLE X (Continued) ILLINOIS HIGH SCHOOLS—1941

-Four-year High Schools-Total Two and Three-year Less Than No. of H.S. High Schools 100 Enrolled-Total County No. No. No. % Lawrence . I IO Livingston Logan . Macon. ī II Macoupin. Madison . т6 i Marion Marshall . . Mason. Massac McDonough ġ . . ġ . . McHenry . Ó McLean I IO Menard I Mercer Q I Monroe I ż Montgomery Morgan Moultrie Ogle II ō Peoria . ٠. Perry . Piatt Pike Pope I Ī Pulaski Putnam Randolph. Richland Rock Island St. Clair Saline . i Io Sangamon. Schuyler . I Scott Shelby. Stark ï Stephenson Tazewell . Union . т Vermilion . Wabash . Warren Washington Ι Wayne White . TΩ Whiteside. II 1.3 Will Williamson TΩ Winnebago IO Woodford. ΙI T TO TOTAL.

Source of data: Report of Superintendent of Public Instruction.

TABLE XI ONE-ROOM SCHOOL DISTRICTS IN THE UNITED STATES—1940

	Number of One-room		Number of One-room
State	Elementary Schools	State	Elementary Schools
	Schools	State	Schools
Alabama	1,763	Nevada	. 145
Arizona	136	New Hampshire	. 327
Arkansas	2,509	New Jersey	. 176
California	1,384	New Mexico	. 454
Colorado	1,020	New York	. 4,041
Connecticut	203	North Carolina	1,047
Delaware	84	North Dakota	3,392
Florida	691	Ohio	. 1,112
Georgia	2,411	Oklahoma	. 2,400
Idaho	601	Oregon	. 923
Illinois	9,710	Pennsylvania	. 4,861
Indiana	862	Rhode Island	. 48
Iowa	8,533	South Carolina	. 1,052
Kansas	6,029	South Dakota	. 3,949
Kentucky	4,280	Tennessee	. 2,561
Louisiana	998	Texas	. 2,383
Maine	1,382	Utah	. 43
Maryland	409	Vermont	. 875
Massachusetts	238	Virginia	. 1,923
Michigan	5,400	Washington	. 607
Minnesota	6,295	West Virginia	. 3,341
Mississippi	2,181	Wisconsin	5,869
Missouri	6.851	Wyoming	. 719
Montana	1,899	District of Columbia	. I
Nebraska	5,489	Torus	. 113,607
		TOTAL	. 113,007

Year						1	Flor	nen		y Schools in U. S.
I car						- :	Sici	iicii	car,	y Schools III C. S.
1909-1910										212,448
1919-1920										187,948
1929-1930										148,712
1931-1932										143,445
1933-1934										138,542
1935-1936										130,708
1937-1938										122,157
1939-1940										113,607

Source of data: U. S. Office of Education, Preliminary statistics of public school systems, 1939-40.

TABLE XII

INCOME OF SCHOOL TOWNSHIP FUND AND OPERATING EXPENSES OF SCHOOL TOWNSHIP TREASURER

(Excluding City of Chicago) 1927-1941

Year							Income— Township Fund	Expenses— School Twp. Treasurer	Expenses Exc Amount	eed Income Per Cent
1927							\$368,979.54	\$342,272.95		
1929							368,400.60	373,248.29	\$ 4,847.69	I
1931							340,656.98	465,397.63	124,740.65	37
1933							245,882.80	491,468.51	245,585.71	100
1935							277,872.31	634,048.49	356,176.18	128
1937							292,661.75	657,614.37	364,952.62	125
1939							281,489.53	713,776.35	432,286.82	154
1940							283,476.86	693,421,79	409,944.93	145
1941							276,925.96	684,040.69	407,114.73	147
Saura	• 0	f da	+	Da	2056	- 0	 unarintandent of	Dublic Instruction		

TABLE XIII

INCOME OF THE SCHOOL TOWNSHIP FUND AND OPERATING EXPENSES OF THE SCHOOL TOWNSHIP TREASURER—1941

(Excluding City of Chicago)

	Elemen-	Income from	Total	Expenses	Cook forms	C+
	tary Enroll-	Twp.	Oper. Exp. of	Exceed Income	Cost from Dist. Fund	Cost
County	ment	Fund	Treas.	by	per Pupil	Pupil
Adams	6,777 \$	1,278.26	\$ 6,851.05	\$ 5,572.79	\$.82	\$1.01
Alexander	4,036	524.71	5,085.81	4,561.10	1.13	1.26
Bond	2,124	1,240.20	1,569.98	329.78	.16	.74
Boone	2,007	392.79	3,003.58	2,610.79	1.30	1.50
Brown	1,055	384.87	710.61	325.74	.3I	.67
Bureau	4,970	1,531.14	7,032.66	5,501.52	I.II	1.42
Calhonn	1,236	1,100.29	1,490.23	389.94	.32	I.2I
Carroll	2,481	4,574.29	4,373.19	201.10*		1.76
Cass	2,396	4,045.27	3,035.54	1,009.73*		1.27
Champaign	8,716	9,842.68	13,499.15	3,656.47	.42	1.55
Christian	5,250	2,212.21	7,166.48	4.954.27	.94	1.37
Clark	2,878	839.11	2,714.58	1,875.47	.65	.94
Clay	3,132	1,728.85	3,442.26	1,713.41	-55	1.10
Coles	2,641	984.58	2,009.45	1,024.87	-39	.76
0 1	5,473	1,299.83	4,318,42	3,018.59	.55	.79
Cook	70,758 3,420	882.38	139,649.69	3,066.17	1.55	1.97
Cumberland	1,997	980.25	1,909.27	929.02	.90 .47	1.15 .96
DeKalb.	4,234	1,591.84	4,580.23	2,988.39	·47	1.08
DeWitt	2,746	862.17	2,609.46	1,747.29	.64	•95
Douglas	2,647	4,147.68	4,535.62	387.94	.15	.95 1.71
DuPage	13,903	670.56	11,630.68	10,960.12	•79	.8.1
Edgar	3,566	2,307.77	5,137.08	2,829.31	.79	1.44
Edwards	1,085	814.38	1,850.04	1,035.66	•95	1.71
Effingham	3,040	486.01	1,595.09	1,108.18	.36	.52
Fayette	4,936	1,363.88	3,533.61	2,169.73	•44	.72
Ford	2,106	9,519.86	4,535.37	4,984.49*		2.15
Franklin	8,668	296.28	6,251.30	5,955.02	.69	.72
Fulton	6,346	1,235.52	4,908.76	3,673.24	.58	.77
Gallatin	1,901	2,450.83	2,288,47	162.36*		1.20
Greene	3,271	920.22	3,482.66	2,562.44	.78	1.06
Grundy	2,388	1,731.59	3,523.01	1,791.42	•75	1.48
Hamilton	2,345	1,258.78	3,895.52	2,636.74	1.12	1.66
Hancock	3,744	2,617.18	4,481.70	1,864.52	.50	1.20
Hardin	1,686	290.85	753.82	462.97	.27	-45
Henderson	1,433	341.58	2,286.00	1,944.42	1.36	1.60
Henry	5,428	4,337.78	8,019.15	3,681.37	.68	1.48
Iroquois	4,233	7.535.77	10,555.85	3,020.08	.71	2.49
Jackson	5,788	312.55	4,777.18	4,464.63	•77	.83
Jasper	2,010	2,057.75	3,619.52	1,561.77	.78	1.80
Jefferson	5,556	2,006.04	2,666.63	660.59 81.27 ³	.12	.48
Jo Daviess	2,103 2,275	2,272.59	2,191.32 3,678.49	1.158.07		1.04
Johnson			1,814.48	1,130.07	.51 .63	,89
Kane	2,035 13,644	539.41 1,254.47	10,134.58	8,880.11	.65	.74
Kankakee	5,629	3,029.95	8,444.98	5,415.03	.96	1.50
Kendall	1,591	585.88	2,312.54	1,726.66	1.00	1.45
Knox	6,399	1,152.65	6,147.02	4,994.37	.78	.96
Lake	14,834	2,133.47	13,582.09	11,448.62	.77	.92
LaSalle	10,762	9,299.50	16.023.58	6,724.08	.62	1.40
Lawrence	3,682	887.19	2,445.50	1,558.31	.42	.66
Lee	3,660	2,128.55	6,321.06	4,192.51	1.15	1.73
	0,	,			ntinued on	

TABLE XIII (Continued)

INCOME OF THE SCHOOL TOWNSHIP FUND AND OPERATING EXPENSES OF THE SCHOOL TOWNSHIP TREASURER-1941

(Excluding City of Chicago)

	Elemen-	Income	Total	Expenses		_
	tary	from	Oper.	Exceed	Cost from	Cost
	Enroll-	Twp.	Exp. of		Dist. Fund	per
County	ment	Fund	Treas.	by	per Pupil	Pupil
Livingston	4,626 \$	19,868.77	\$ 13,296.95			\$2.87
Logan	3,356	2,132.01	3,940.27	1,808.26	\$.54	1.17
Macon	10,847	10,717.02	9,295.31	1,421.71*		.86
Macoupin	5,977	1,632.47	6,437.13	4,804.66	.80	1.08
Madison	20,331	3,158.73	20,114.71	16,955.98	.83	.99
Marion	7,654	1,040.43	3,855.43	2,815.00	-37	.50
Marshall	1,740	849.38	1,749.36	899.98	.52	1.01
Mason	2,325	1,331.02	4,504.65	3,173.63	1.37	1.94
Massac	2,452	848.76	1,877.50	1,028.74	.42	.77
McDonough	3,453	928.27	5.253.54	4.325.27	1.25	1.52
McHenry	4,512	4,268.56	10,036.58	5,768.02	1.28	2.22
McLean	9,007	11,202.82	9,038.22	2,164.60*		1.00
Menard	1,620	500.56	3,462.28	2,961.72	1.83	2.14
Mercer	2,545	3,195.89	2,867.40	328.49*		1.13
Monroe	1,397	1,029.82	1,607.11	577.29	-41	1.15
Montgomery	4,626	4,057.38	6,502.94	2,445.56	-53	1.41
Morgan	4,108	955.23	4,446.52	3,491.29	.85	1.08
Moultrie	2,023	531.24	1,962,63	1,431.39	.71	.97
Ogle	4,125	2,769.55	6,186.72	3.417.17	.83	1.50
Peoria	17,089	9.395.21	7,066.94	2.328.27*		.41
Perry	3,562	603.15	4,040.93	3,437.78	.97	1.13
Piatt	2,432	1,801.59	3,747.84	1,946.25	80	1.54
Pike	3,807	2,660.43	7,170.98	4,510.55	1.18	1.88
Pope	1,223	658.92	1,650.07	991.15	.81	1.35
Pulaski	2,976	627.38	2,365.50	1,738.12	.58	.79
Putnam	761	797.76	1,210.43	412.67	.54	1.59
Randolph	3,728	635.56	3,599.28	2,963.72	.79	.97
Richland	2,630	1,111.01	1,625.37	514.36	,20	.62
Rock Island	13,633	608.69	10,232.05	9,623.36	.71	.75
St. Clair	20,093	2,402,58	34,380.80	31,978.22	1.59	1.71
Saline	6,236	470.42	6,806.31	6,335.89	1.02	1.00
Sangamon	13,360	2,100.21	8,568.48	6,468.27	.48	.64
Schuyler	1,903	971.37	1,880.41	909.04	.48	.99
Scott	1,378	321.66	1,573.42	1.251.76	10.	1.14
Shelby	3,930	1,515.65	5,119.34	3,603.69	.92	1.30
Stark	1,197	868.14	2,115.00	1,246.86	1.04	1.77
C. I	4,709	5,384.58	5,168.25	216.33*		1.10
Tazewell	9,372	3,769.92	7,888.20	4.118.28	.44	.84
TT 1		463.83	2,694.51	2,230.68	.63	.76
Vermilion	3,535	6,137.14	10,742.28	4,605.14	·39	.90
Wabash	11,926 2,201	492.06	1,590.54	1,008.48	.50	.72
		742.81		1,881.66	.65	.90
Warren	2,902		2,624.47 2,492.96	1,763.53	.84	1.19
	2,099	729.43				.82
Wayne	4,023	2,101.92 1,281.74	3,294.40	1,192.48	.30 .66	.99
White	3,806		3,777.13	2,495.39 1,426.28*		1.11
Whiteside	6,333	8,425.99	6,999.71		.84	1.11
Will	11,703	4,915.69	14,755.00	9,839.31		
Williamson	8,154	598.74	6,455.88	5,857.14	.72	.79
Winnebago	14,750	2,282.89	5,469.96	3,187.07	.22	.37
Woodford	2,469	2,289.48	4,076.11	1,786.63	.72	1.65
TOTAL	575,665 \$	276,925.96	\$684,040.69	\$407,114.73	\$.71	\$1.19
*Income ercoeds or	nonnoc					

*Income exceeds expenses.
Source of data: Report of Superintendent of Public Instruction.

TABLE XIV COUNTY AND TOWNSHIP GOVERNMENT ADMINISTRATIVE EXPENSE—1940

TOWNSHIP ORGANIZED COUNTIES

Per Cap.

			County	Township			Savgs. By
		1940	Admin.	Admin.	Total	Cost	Commission
County		Census	Exp.	Expense	Expense	Per Cap.	
							
Adams		65,229	\$ 141,057	\$ 55.397	\$ 196,454	\$3.01	\$1.78
Bond		14,540	28,375	24,467	52,842	3.63	2.40
Boone		15,202	43,900	20,148	64,048	4.21	2.98
Brown		8,053	17,489	17,190	34,679	4.31	3.08
Bureau		37,600	75,241	52,324	127,565	3.39	2,16
Carroll		17,987	47,205	26,255	73,460	4.08	2.85
Cass		16,425	35,210	34,498	69,708	4.24	3.01
Champaign		70,578	135,815	64,984	200,799	2.85	1.62
Christian		38,564	79,920	66,282	146,202	3.79	2.56
Clark		18,842	32,656	38,266	70,922	3.76	2.53
Clay		18,947	26,175	18,376	44,551	2.35	1.12
Clinton		22,912	42,737	30,597	73,334	3.20	1.07
Coles		38,470	52,234	58,864	800,111	2.89	1.66
Crawford		21,294	30,297	31,846	62,143	2,02	1.60
Cumberland		11.608	14,929	30,042	44,971	3.84	2.61
De Kalb		34,388	88,648	49,003	137,651	4.00	2.77
DeWitt		18,244	42,915	36,760	79,675	4.37	3.14
Douglas		17,590	45,092	40,920	86,012	4.89	3.66
DuPage	•	103,480	163,792	76,245	240,037	2.32	1.09
Edgar	•	24,430	55,183	48,321	103,504	4.24	3.01
Effingham		22,034	32,832	27,790	60,622	2.75	1.52
Favette	•	29,159	64,394	31,858	96,252	3.30	2.07
Ford	•	15,007	41,721	30,380	72,101	4.80	3.57
Franklin		53,137	38,681	70,348	109,029	2.05	.82
Fulton	• •	44,627	70,232	66,240	136,472	3.06	1.83
Gallatin	•	11,414	22,844	24,771	47,615	4.17	2.04
Greene	• •	20,292	37,138	30,126	67,264	3.31	2.08
Grundy	•	18,398	45,599	20,277	65,876	3.58	
Hamilton .	•	13,454	10,042	18,935	28,977	2.15	2.35
Hancock .	•	26,297	66,055	39.537	105,592	4.02	.92 2.79
Henderson .		8,949	30,232	14,380	44,612	4.02	3.76
Henry		43,798	112,123	54,329	166,452	3.80	
Iroquois		32,496	103,052	65,060	168,112	5.17	2.57
Jackson		37,920	32,207	41,639	73,846	1.95	3.94
Jasper		13,431	14.947	18,603	33,550	2.50	.72 I.27
Jefferson .				42,824	77,936	2.27	1.04
Jersey		34.375	35,112 23,701	17,561	41,262	3.03	1.80
Jo Daviess .		13,636	45,067	51,728	96,795	4.84	3.61
Kane		130,206	209,460		305,013		1.11
Kankakee .	• •	60,877	78,849	95,553 54,360	133,209	2.34	.96
Kendall		11,105	19,472	21,385	40,857	3.68	2.45
Knox		52,250	135,926	54,126	190,052	3.64	2.41
Lake		121,094	204,378	143,509	347,887	2.87	1.64
La Salle		97,801	205,312	110,513	315,825	3.23	2.00
Lawrence .		21,075	26,012	24,885	50,897	2,42	1.10
-		34,604	93,220		129,171	3.73	2.50
				35.951	169,173		
Livingston . Logan		38,838	10 7 ,778 84,664	61,395	124,615	4.36 4.23	3.13 3.00
McDonough		29,438	64,620	39,951	98,068		2.41
McHenry .		26,944		33.448		3.64	2.41
McLean	• •	37,311	91,461	54.514	145,975	3.91	2.84
Macon		73.930	165,134	135,681	300,815	4.07	
Macoupin .		84,693	149,207	85.774	234,981	2.77	1.54
Madison .	• •	46,304	57,257	68,174	125,431	2.71 2.28	1.48
Madison .	• •	149,349	217,911	122,022	339,933		1.05
					(Cont	inued or	page 100)

TABLE XIV (Continued) COUNTY AND TOWNSHIP GOVERNMENT ADMINISTRATIVE EXPENSE—1940

TOWNSHIP ORGANIZED COUNTIES (Cont'd)

	20111101111	ORGILITA	DED COO	TTILD (COII		Per Cap.
		County	Township			Savgs. By
	1940	Admin.	Admin.	Total	Cost	Commission
County	Census	Exp.	Expense	Expense	Per Cap.	Type
Marion	. 47,989		\$ 46,044	\$ 92,151	\$1.92	\$.69
Marshall	. 13,179	38,036	24,803	62,839	4.77	3.54
Mason	. 15,358	33,517	30,183	63,700	4.15	2.92
Mercer	. 17,701	43.712	31,339	75,051	4.24	3.01
Montgomery .	. 34,499	57.711	58,005	115,716	3.35	2.12
Moultrie	. 13,477	33,347	25,215	58,562	4.35	3.12
Ogle	. 29,869	82,071	52,129	134,200	4.49	3.26
Peoria	. 153,374	280,293	55,593	335,886	2.19	.96
Piatt	. 14,659	42,125	30,826	72,951	4.98	3.75
Pike	. 25,340	35.406	47,817	83,223	3.28	2.05
Putnam	. 5,289	11,758	11,475	23,233	4.39	3.16
Richland	. 17,137	28,858	15,660	44,518	2.60	1.37
Rock Island .	. 113,323	150,524	68,268	218,792	1.93	.70
St. Clair	. 166,899	302,731	92,373	395,104	2.37	1.14
Saline	. 38,066	28,014	39,194	67,208	1.77	•54
Sangamon	. 117,912	210,985	130,694	341,679	2.90	1.67
Schuyler	. 11,430	21,634	28,285	49,919	4.37	3.14
Shelby	. 26,290	51,645	55,253	106,898	4.07	2.84
Stark	. 8,881	31,832	15,515	47,347	5.33	4.10
Stephenson	. 40,646	89,418	50,851	140,269	3-45	2.22
Tazewell	. 58,362	119,440	66,903	186,343	3.19	1.96
Vermilion	. 86,791	148,472	144,261	292,733	3.37	2.14
Warren	. 21,286	57,663	31,214	88,877	4.18	2.95
Washington	. 15,801	33,015	22,471	55,486	3.51	2.28
Wayne	. 22,092	27,100	25,093	52,193	2.36	1.13
White	. 20,027	34,904	37,056	71,960	3.59	2.36
Whiteside	. 43,338	88,555	49,419	137,974	3.18	1.95
Will	. 114,210	179,650	144.549	324,199	2.84	1.61
Winnebago	. 121,178	131,982	76,846	208,828	1.72	-49
Woodford	19,124	52,256	37.927	90,183	4.72	3.49
TOTAL	. 3,522,232	\$6,428,271	\$4,173,673	\$10,601,944	\$3.01	
Cook	. 4,063,342	\$7,305,110	\$ 202,322	\$ 7.507,432	\$1.85	\$.62

COMMISSION ORGANIZED COUNTIES

County						I	940 Census	County Admin. Exp.	Cost per Capita
Alexander							25,496	\$ 19,184	\$.75
Calhoun							8,207	11,754	1.43
Edwards							8,974	12,517	1.39
Hardin .							7,759	7,571	.98
Johnson							10,727	7,726	.72
Massac.							14,937	15,050	1.01
Menard							10,663	35,204	3.30
Monroe							12,754	34,243	2.68
Morgan							36,378	63,873	1.76
Perry .							23,438	31,427	1.34
Pope .							7,999	7,625	•95
Pulaski .		Ĭ.	Ĭ.			-	15,875	12,990	.82
Randolph	i	Ţ.		Ţ.		Ċ	33,608	33,320	.99
Scott .	Ť		Ţ.	•	•	•	8.176	17,360	2.12
Union .	•	•	•	•	•	:	21,528	20,842	•97
Wabash	•	:	•	•	•	:	13,724	20,729	1.51
Williamson	, .		•	•	•	•	51,424	30,866	.60
	•	•	•	•		•			
TOTAL .	٠						311,667	\$382,281	\$1.23

State and Local
Taxation Committee

of the

Illinois

Chamber of Commerce

STATE AND LOCAL TAXATION COMMITTEE OF THE

ILLINOIS CHAMBER OF COMMERCE

ARTHUR R. KAISER, Chairman

General Manager, Tax Department, Sears, Roebuck and Co.

GEORGE E. MAHIN, Secretary, Springfield
WALTER F. DODD. Counsel. Dodd & Edmunds. Chicago

THE personnel of this committee is made up of public spirited men representing all Senatorial Districts in the State of Illinois. The following fourteen Chicago members represent the nineteen Chicago Senatorial Districts:

enatorial District	
I	W. H. Avery, Jr Sidley McPherson Austin & Burgess
2	R. C. BECKETT Illinois Central System
3	H. J. Buist Allied Mills, Inc.
3 4 5 6	H. G. CHASE The Pure Oil Company
6	J. A. CUNNINGHAM Peoples Gas Light & Coke Company
7	W. F. Dodd & Edmunds
7 9 11	Newton C. Farr Farr & Company
13	A. R. GLASS Crane Company
15	Walter L. Gregory Palmer House
17	Roy C. Ingersoll Ingersoll Steel & Disc Div.
21 23	A. M. Kracke Davis & Kracke
25	R. A. Miller Chicago & North Western Ry.
27	V. G. SARGENT Kraft Cheese Company
29 31	CHASE M. SMITH Lumbermens Mutual Casualty Co.
-	

The following forty-six members represent the thirty-two Illinois Senatorial Districts outside of Chicago.

	atorial strict		
			Hall & Hulse Waukegan
10	L. E. CASTER		Keig-Stevens Baking Co Rockford
10	JOHN CONRAD	•	Lybrand, Ross Bros. &
			Montgomery Rockford
			(Continued on page 103)

TAXATION COMMITTEE (Continued)

12	H. J. CREDICOTT .	Freeport Dairy Products Co Freeport
14	LEROY A. MOTE .	Elgin National Watch Co Elgin
14	Lester J. Norris .	Arcada Bldg St. Charles
14	W. B. GREENE	Barber-Greene Company Aurora
16	L. A. Fretz	Pontiac Ice & Fuel Co Pontiac
18	W. O. Fritze	Keystone Steel & Wire Company Peoria
18	L. W. Roszell	J. D. Roszell Co Peoria
18	O. P. WESTERVELT.	Miller, Westervelt, Johnson & Guenther Peoria
20	Frank O. Schneider	Kankakee Federal Savings &
		Loan Assn Kankakee
22	E. C. Hewes	Commercial News Danville
22	E. H. JENISON	Paris Beacon Publishing Co Paris
24	C. A. Kiler	24 Main Street Champaign
26	B. F. HILTABRAND .	McLean County Abstract Co Bloomington
28	O. W. DIEHL	Gauger & Diehl Decatur
28	Adolph Mueller .	Mueller Company Decatur
28	T. E. McGrath .	McGrath Sand & Gravel Co Lincoln
30	Samuel Rothberg.	American Distilling Co Pekin
32	A. R. Tubbs	The National Bank of Monmouth . Monmouth
33	H. H. CLEAVELAND	The H. H. Cleaveland Agency Rock Island
33	Walter F. Kautz .	Deere & Company Moline
34	C. R. Plummer	First Federal Savings & Loan Assn. of Mattoon Mattoon
35	JOHN SLEZAK	The Turner Brass Works Sycamore
36	W. F. GERDES	Michelmann Steel Construction Co Quincy
37	IRVIN D. McDowell	Kewanee Federal Savings & Loan Assn Kewanee
38	LOUIS L. SPEARS .	Illinois Iowa Power Company Carlinville
3 9	G. A. THORNTON .	Ottawa Silica Company Ottawa
40	B. C. HOPPER	Hopper Paper Company Taylorville
41	ALBERT JOHNSON .	American Institute of Laundering, Inc Joliet
42	V. E. Joy	Evening Sentinel Centralia
43	R. WINN MILLER .	P. & M. Accessory Co Galesburg
43	NORTON P. RIDER .	Mechanics Homestead & Loan Assn. Galesburg
44	C. T. HOUGHTEN .	Good Luck Glove Co Carbondale
• •		

(Continued on page 104)

TAX MODERNIZATION FOR ILLINOIS

TAXATION COMMITTEE (Continued)

45	R. C. Bennett	Sangamo Electric Co Springfield
45	EDMUND COY	Central Illinois Public Service Co Springfield
46	R. O. KAUFMAN	First National Bank of Mt. Vernon . Mt. Vernon
47	G. A. McKinney .	Millers' Mutual Fire Insurance Association of Illinois Alton
48	A. A. Barnhard .	Mt. Carmel Public Utility and Service Co Mt. Carmel
49	C. M. Roos	East St. Louis & Interurban Water Co East St. Louis
49	J. R. Ford	Alton & Southern Railroad . East St. Louis
49	A. E. FELLNER	Roesch Enamel Range Co Belleville
50	EARL B. JACKSON .	Keltner and Jackson Ins. Co Marion
50	G. W. KIRKBRIDE .	Woodward Hardware Co. Inc Cairo
51	L. L. PARKER	Parker Furniture Co Harrisburg

A map showing the State Senatorial Districts will be found on page 111.

Officers and Directors

Illinois Chamber of Commerce

Chicago

Mt. Vernon

Springfield

THE OBJECTIVES OF THE ILLINOIS CHAMBER OF COMMERCE DURING THIS CRISIS ARE:

To use every resource at our command to aid our government in winning the war.

To guard against the war being made an excuse for needless social and economic changes.

To plan now for re-establishment of normal conditions after the war emergency is over.

THESE ISSUES ARE NOW SQUARELY BEFORE US!

- Modernization of the Illinois tax structure.
- Opposition to federalization of unemployment compensation administration.
- Curtailment of non-defense federal expense.
- Reduction of state and local expenditures.
- Securing of an equitable labor policy.
- Opposition to unnecessary economic changes endangering the free enterprise system.
- Elimination of interstate trade barriers.
- Recognition of the rights of small business.
- Development of aviation industry of Illinois.
- Preparation of post-war readjustment plans.

Attention to problems affecting our domestic economy is of paramount importance during the war emergency.

OFFICERS AND DIRECTORS 1942–43 ILLINOIS CHAMBER OF COMMERCE

OFFICERS

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HARRY J. NEUMILLER
Humitube Manufacturing Co.
Peoria

Chairman, Board of Directors
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Canteen Food Service, Inc.
Chicago

Vice President
CHARLES W. BERGQUIST
Western Electric Company
Chicago

Treasurer
LESLIE McMAHON
City National Bank & Trust Co.
Chicago

DIRECTORS

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Metropolitan Life Insurance Co., Carbondale

C. C. CARROLL	The Ohio Oil Co	. Marshall
G. W. KIRKBRIDE	Woodward Hardware Company Inc.	. Cairo
W. G. KRUMMRICH	Monsanto Chemical Co	E. St. Louis
CARL SCHWEINFURTH .	Mt. Vernon Furnace & Mfg. Co	Mt. Vernon
W. W. WILLIAMS		. Benton

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Vice President
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Gauger & Diehl, Decatur

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B. F. HILTABRAND .	McLean County Abstract Co		Bloomington
E. H. JENISON .	Paris Beacon Publishing Co.		Paris
C. A. KILER			
HARRY J. NEUMILLER	Humitube Manufacturing Co	٠	Peoria

(Continued on page 108)

OFFICERS AND DIRECTORS—(Continued)

DISTRICT No. 3

Vice President

CORWINE E. ROACH

Capital City Paper Co., Springfield

A. E. BAILEY .		Union National Bank	. Macomb
W. F. GERDES		Michelmann Steel Construction Co.	. Quincy
W. H. HARTKE		Litchfield Creamery	Litchfield
B. C. HOPPER		Hopper Paper Company	Taylorville
R. WINN MILLER		P. & M. Accessory Company	. Galesburg

DISTRICT No. 4

Vice President

OMAR B. WRIGHT

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G. A. THORNTON		Ottawa Silica Co		. Ottawa

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Vice President

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		Hall and Hulse Waukegan
		Washington National Life Insurance Co. Evanston
		Elgin National Watch Company Elgin
W. J. Murdock		Western United Gas & Electric Co Joliet

DISTRICT No. 6

Vice President

GEORGE D. WILKINSON

Cribben & Sexton Company, Chicago

(Continued on page 109)

OFFICERS AND DIRECTORS—(Continued)

J. PAUL CLAYTON	•	•	Commonwealth Edison Co. 72 W. Adams St Chicago
J. A. Cunningham	٠	•	Peoples Gas Light & Coke Co. 122 S. Michigan Ave Chicago
R. C. Ingersoll .	٠		Ingersoll Steel & Disc Div. Borg-Warner Corp Chicago
L. E. LEVERONE .			Canteen Food Service, Inc. Merchandise Mart Chicago
B. G. McCloud .			First National Bank 38 S. Dearborn St Chicago
LESLIE McMahon			City National Bank & Trust Co. 208 S. La Salle St Chicago
O. E. Mount .		•	American Steel Foundries 410 N. Michigan Ave Chicago
H. E. NEWCOMET			Pennsylvania Railroad Co. Union Station Chicago
С. М. Ѕмітн	•	٠	Lumbermens Mutual Casualty Co. 4750 N. Sheridan Rd Chicago

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1942-1943

ADMINISTRATIVE
HARRY J. NEUMILLER
Humitube Manufacturing Co.
Peoria

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COOPERATION
L. J. FLETCHER
Caterpillar Tractor Co,
Peoria

AVIATION
LOUIS E. LEVERONE
Canteen Food Service, Inc.
Chicago

FEDERAL TAXATION
ARNOLD R. BAAR
KixMiller, Baar & Morris
Chicago

FINANCE AND BUDGET
LESLIE McMahon
City National Bank & Trust Co.
Chicago

INSURANCE L. D. CAVANAUGH Federal Life Insurance Co. Chicago

INDUSTRIAL RELATIONS CHARLES W. BERGQUIST Western Electric Company Chicago

LEGISLATIVE
CORWINE E. ROACH
Capital City Paper Company
Springfield

TAX MODERNIZATION FOR ILLINOIS

COMMITTEE CHAIRMEN—(Continued)

MINERAL INDUSTRIES Dr. M. M. Leighton State Geological Survey Urbana

ORGANIZATION SERVICE
LYLE W. Roszell
J. D. Roszell Company
Peoria

STATE AND LOCAL TAXATION ARTHUR R. KAISER Sears, Roebuck and Co. Chicago TRANSPORTATION
J. D. FARRINGTON
Chicago, Rock Island &
Pacific Ry. Co.
Chicago

WAR ACTIVITIES
L. E. CASTER
Keig-Stevens Baking Co.
Rockford

WAYS AND MEANS GEORGE D. WILKINSON Cribben & Sexton Co. Chicago

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Chicago

RAY LUNDSTROM
Assistant Executive Secretary
Chicago

STATE AND LOCAL TAXATION GEORGE E. MAHIN, Secretary Springfield

RESEARCH
E. R. COOKE, Secretary
Chicago

A. R. GWINN

Downstate Secretary

Springfield

LEGISLATIVE
MELVIN LENTZ, Acting Secretary
Springfield

SOUTHERN DISTRICT T. N. JORDAN, Secretary Mt. Vernon

ILLINOIS JOURNAL OF COMMERCE
H. A. ACKERBURG, Editor
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MAP OF ILLINOIS SHOWING SENATORIAL APPORTIONMENT 1901

















